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CUSTOMS

AND

EXCISE TARIFF,

WITH

LIST OF WAREHOUSING PORTS IN THE DOMINION.

STERLING EXCHANGE, FRANC, GERMAN RIXMARK, AND THE PRINCIPAL FOREIGN CURRENCIES AT CANADIAN CUSTOMS VALUES.

ALSO,

A TABLE OF THE VALUE OF FRANCS IN ENGLISH MONEY HARBOUR DUES, &c., &c.

Numismatic and Antiquarian Society, OF MONTREAL

COMPILED FROM OFFICIAL SOURCES.

Corrected to June 25th, 1890.

MONTREAL:

MORTON, PHILLIPS & CO.

PUBLISHERS.

1890.

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ERRATA.

Page 16, 33rd line from top, read "Beads, Prayer, 35 p.c."
Page 34, 7th line from top read "Condensed Milk, sweetened, 1¼ cent per lb., and 35 p.c."
Page 92, 12th line from top, read "Prayer Beads, 35 p.c."
Page 140, 5th and 6th lines from top, read "Cigarettes, not weighing more than 3 lbs. per thousand, $3.00 per M."
Page 140, 7th and 8th lines from top, read "Cigarettes weighing more than 3 lbs. per thousand, $6.00 per M."

ADDENDA

TO AUGUST 22nd, 1890.

Apricots..... 20

GOODS MADE FREE BY ORDER IN COUNCIL.

PAGE

3 Copper Rollers for use in calico printing .....Free

9 Elastic Rubber Thread for the manufacture of elastic webbing, when imported by the manufacturers of elastic rubber webbing, when to be used in their own factories for that purpose only.....Free

131 Felloes of hickory wood, rough, sawn to shape only, or rough sawn and bent to shape, not planed, smoothed, or otherwise manufactured, when imported by manufacturers of carriages and cart wheels to be used in the manufacture of such articles in their own factories only .....Free

131 Hemp Paper, made on four cylinder machines, and calendered between .006 and .008 inch in thickness, for the manufacture of shot shells; Primers for the manufacture of shot shells and cartridges, felt board sized and hydraulic pressed, and covered with paper or uncovered, for the manufacture of gun wads, when such articles are imported by manufacturers of shot shells, cartridges and gun wads, to be used for these purposes only in their own factories; Provided that such articles shall be entered at the Port of Montreal, etc.....Free

132 Molasses, second process, testing by polariscope less than 35 degrees, imported by manufacturers of blacking, for use in their factories in making blacking .....Free

132 Rolled iron tubes not welded, under 1½ in. in diameter;

132 Angle iron, 9 and 10 gauge, not over 1½ in. wide;

133 Iron tubing, lacquered or brass covered, not over 1½ in. diameter;

139 All of which are to be cut to lengths for the manufacture of bedsteads, and to be used for no other purposes, when imported for the manufacturers of iron bedsteads, to be used for these purposes only, in their own factories .....Free

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MORTON, PHILLIPS & CO., Publishers, Montreal.

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EXTRACTS FROM CUSTOMS ACT.

Corrected to 25th June, 1890.

The following Tariff Resolutions were adopted:—

The initials N.E.S. represent and have the meaning of the words "not elsewhere specified."

The initials N.O.P. represent and have the meaning of the words "not elsewhere provided for."

The initials F.O.B. represent and have the meaning of the words "Free on Board."

The expression "gallon" means an Imperial gallon.

The expression "ton" means two thousand pounds avoirdupois.

The expressions "proof" or "proof spirits" when applied to wines or spirits of any kind mean spirits of the strength of proof as ascertained by Sykes' Hydrometer.

The expression "gauge" when applied to metal sheets or plates or to wire means the thickness as determined by Stubbs' Standard Gauge.

The expression "in diameter" when applied to tubing means the actual inside diameter measurement.

The expression "sheet" when applied to metals means a sheet or plate not exceeding three-sixteenths of an inch in thickness.

The expression "plate" when applied to metals means a plate or sheet more than three-sixteenths of an inch in thickness.

4. All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or trade name, shall be, irrespective of cost, valued for duty and duty paid thereon at the ordinary market value, in the country whence imported, of the completed preparation, when put up and labelled under such proprietary or trade name, less the actual cost of labor and and material used or expended in Canada in completing the manufacture thereof or of putting up or of labelling the same.

6. Any goods or packages being the growth, produce or manufacture of Canada, and having been exported therefrom and intended to be returned, may be admitted free of duty on being re-imported into Canada, provided such goods or packages were entered for exportation, and branded or marked by a Collector or proper officer of customs, and fully identified by the collector or proper officer at the port or place where they are so re-imported; and further, provided that the property in such goods or packages has continued in the same person or persons by whom they were exported, and that such re-importations takes place within one year of the exportation thereof.

7. Any person who without lawful excuse, the proof of which shall be on the person accused, sends or brings into Canada, or who, being in Canada, has in his possession any bill-heading or other paper appearing to be a heading or blank capable of being filled up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of a misdemeanor and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

8. If, in any case, the true value for duty of any goods, as finally determined under this Act or as determined in any action or proceeding to recover unpaid duties, exceeds by fifteen per centum, or more, the value for duty as it appears by the bill of entry thereof, there shall be levied and collected upon the same, in addition to the *ad valorem* duty payable on such goods, when properly valued, a sum equal to the same percentage of the whole *ad valorem* duty so payable as the percentage of undervaluation in the original bill of entry; and if the owner, importer or consignee refuses or neglects to pay the said duty and additional sum within six days after notice so to do has been served upon him personally or by leaving the same at his domicile or place of business, the goods shall be seized and forfeited. 46 V., c. 12, s. 102.

9. Whenever any difference arises as to whether any or what rate of duty is payable on particular goods, and there is no previous decision in the matter by any competent tribunal, or there are decisions inconsistent with each other, the Board of Customs may declare the rate of duty payable on the kind of goods in question, or that such goods are exempt from duty, subject in each case to an appeal, by any person interested, to the Governor in Council; and any decision of the Board of Customs when approved by the Minister of Customs, or any Order in Council made upon appeal, containing such declaration and fixing such rate of duty, if any, shall have the same force and effect as if such rate of duty had been fixed and declared by statute; and every Order in Council made under this section shall be published in the *Canada Gazette*. 46 V., c. 12, s. 11.

11. Whenever duties are imposed according to any specific quantity or to any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value, and to any fractional part of such specific quantity. 46 V., c. 12. s, 13.

12. Whenever duties are charged according to the weight, tale, gauge or measure, such allowances shall be made for tare and draft upon the packages as are prescribed by regulations made by the Governor in Council. 46 V. c. 12, s. 64.

13. On each and every non-enumerated article which bears a similitude, either in material or quality, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty shall be payable which is charged on the enumerated article which it most resembles in any of the particulars before mentioned. 46 V., c. 12, s. 6.

14. If any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, the duty on such non-enumerated article shall be the same as that on the enumerated article which it resembles, paying the highest duty. 46 V., c. 12, s. 7.

15. On all articles manufactured from two or more materials, the duty shall be that charged on the article, if there is a difference of duty, which is charged with the highest duty. 46 V., c. 12, s. 8.

16. If an article is enumerated in the tariff under two or more names or descriptions, and there is a difference of duty, the highest duty provided shall be charged and collected thereon. 46 V., c 12, s. 9.

17. Spirits and strong waters, from whatsoever substance distilled or prepared, having the flavor af any kind of spirits or strong waters, subject to a higher duty than whiskey, shall be liable to the duty imposed on spirits or strong waters of which they have the flavor. 46 V., c. 12, s. 10.

18. Goods derelict, flotsam, jetsam or wreck, or landed or saved from any vessel wrecked, stranded or lost, brought or coming into Canada, shall be subject to the same duties and regulations as goods of the like kind imported are subject to. 49 V., c. 12, s. 60.

19. If the duties on goods referred to in the next preceding section are not paid within eighteen months from the time when the same were delivered to the proper officer, as hereinafter mentioned, the same may be sold in like

manner, and for the same purposes as goods imported may, in such default, be sold; and if they are sold for more than enough to pay the duty and charges thereon, the surplus shall be paid over to the person entitled to receive it. 46 V., c. 12, s. 62.

20. The collector or any appraiser may take samples of any goods imported, for the purpose of ascertaining whether any and what duties are payable on such goods; and such samples shall be disposed of as the Minister of Customs directs. 46 V., c. 12, s. 65.

23. All goods imported into Canada, whether by sea, land, coastwise, or by inland navigation, whether dutiable or not, shall be brought in at a port of entry where a Custom house is lawfully established. 46 V., c. 12, s. 18.

29. All goods not reported, found on board of any vessel or landed, shall be seized and forfeited, unless it appears that there was no fraudulent intention,—in which case the master shall be allowed to amend his report; but the necessary discharging of any goods for the purpose of lightening the vessel in order to pass any shoal, or otherwise for the safety of such vessel, shall not be deemed an unlawful landing or breaking of bulk. 46 V., c. 12, s. 30.

31. If any goods are brought in any decked vessel, from any place out of Canada to any port of entry therein, and not landed, but it is intended to convey such goods to some other port in Canada in the same vessel there to be landed, the duty shall not be paid or the entry completed at the first port, but at the port where the goods are to be landed and to which they shall be conveyed accordingly under such regulations and with such security or precautions for compliance with the requirements of this Act, as the Governor in Council, from time to time, directs. 46 V., c. 12, s. 45.

34. Every importer of goods by sea or from any place out of Canada shall, within three days after the arrival of the importing vessel, make due entry inwards of such goods, and land the same; and every importer of goods imported by inland navigation in a decked vessel of one hundred tons burthen or more, shall, within twenty-four hours of the arrival of the importing vessel, make due entry inwards of such goods, and land the same; and every importer of goods imported by inland navigation in any undecked vessel, or in any vessel less than one hundred tons burthen, or by land, shall, forthwith, after the importation of such goods, produce the same to the proper officer and make due entry thereof. 46 V., c. 12, s. 40.

35. The person entering any goods inwards shall deliver to the collector or other proper officer, an invoice of such goods shewing the place and date of purchase and the name or style of the firm or person from whom the goods were purchased, and a full description thereof in detail, giving the quantity and value of each kind of goods so imported, and a bill of entry thereof, in such form as is appointed by competent authority, fairly written or printed, or partly written and partly printed, and in duplicate, containing the name of the importer,—and if imported by water, the name of the vessel and of the master, and of the place to which bound, and of the place, within the port, where the goods are to be unladen,—and the description of the goods, and the marks and numbers and contents of the packages, and the place from which the goods are imported, and of what country or place such goods are the growth, produce or manufacture. 46 V., c. 12, s. 41.

36. Unless the goods are to be warehoused in the manner by this Act provided, the importer shall, at the same time, pay down, or cause to be so paid, all duties upon all goods, entered inwards; and the collector or other proper officer shall, immediately thereupon, grant his warrant for the unlading of such goods and grant a permit for the conveyance of such goods further into Canada, if so required by the importer. 46 V., c. 12, s. 42.

38. The quantity and value of any goods shall always be stated in the bill of entry thereof, although such goods are not subject to duty, and the invoice thereof shall be produced to the collector. 46 V., c. 12, s. 49.

41. No entry shall, except in cases in which it is otherwise provided herein, or by regulation of the Governor in Council, be deemed perfect unless a sufficient invoice of the goods to be entered, duly certified in writing thereon as correct by the person, firm or corporation from whom the said goods were purchased, has been produced to the collector, and duly attested as required by this Act, and in the case of consigned goods, verified by the oath of the consignor. 46 V., c. 12, s. 119.

52. The collector or appraiser shall not regard as evidence of the existence or amount of damage any price realized at an auction or forced sale of the goods,—nor shall he estimate nor shall any damage be allowed which has originated from decay, dampness or other cause existing before the voyage commenced and which has rendered the goods unfit to withstand the ordinary risks of the voyage of importation,—nor shall he estimate nor shall any allowance be made for or duty refunded for rust on iron or steel or any manufacture thereof, except manufactured articles, composed in whole or in part of polished steel, and on polished Russia iron and Canada plates, and on such only to the extent of fifty per cent.,—nor shall any allowance be made for stains or injury to any packages holding liquids, or the labels thereon, unless the contents of such packages have, at the same time, received actual specific damage by the admixture therewith of water or other foreign substance,—nor shall any allowance be made for damage to sugar or any other saccharine product on which the duty is to be computed according to the polariscopic test; but the Minister of Customs may make a deduction from the percentage of saccharine matter shown by the polariscope to be contained in such sugar or other saccharine product, whenever the same has been damaged by salt water during the voyage of importation, equal to five times the percentage of salt actually present in the excess of water found in such damaged sugar or other saccharine product, over and above that found in samples of the same which have not been so damaged, as established by a certificate from the Customs experts employed by him to make such test.

58. Whenever any duty *ad valorem* is imposed on any goods imported into Canada, the value for duty shall be the fair market value thereof, when sold for home consumption, in the principal markets of the country whence and at the time when the same were exported directly to Canada. 46 V., c. 12, s. 68.

59 Such market value shall be the fair market value of such goods in the usual and ordinary commercial acceptation of the term, at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is, by universal usage, considered and known to be a cash article, and so *bona fide* paid for in all transactions in relation to such article; and all invoices representing cash values, except in the special cases herein referred to, shall be subject to such additions as to the collector or appraiser of the port at which they are presented appear just and reasonable, to bring up the amount to the true and fair market value, as required by this section. 46 V., c. 12, s. 69.

61. When parts of any manufactured article are imported into Canada, each such part shall be charged with the same rate of duty as the finished article, on a proportionate valuation, and when the duty chargeable thereon is specific or specific and *ad valorem*, an average rate of *ad valorem* duty equal to the specific or specific and *ad valorem* duty so chargeable, shall be ascertained and charged upon such parts of the manufactured article.

64. The fair market value of goods shall be taken to include the amount of any drawback which has been allowed by the Government of any other country; and in cases where the amount of such drawback has been deducted from the value of such goods, upon the face of the invoice, under which entry is to be made, or is not shown thereupon, the collector of Customs or proper officer shall add the amount of such deduction or drawback, and collect, and cause to be paid the lawful duty thereon. 51 V., c. 14, s. 14.

65. No deduction of any kind shall be allowed from the value of any goods imported into Canada, because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller or purchaser having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: Provided, that nothing herein shall be understood to apply to general fluctuations of market values. 46 V., c. 12, s. 71.

66. No deduction from the value of goods contained in any invoice shall be allowed on account of the assumed value of any package or packages, where no charge for such package or packages has been made in such invoice; and where such charge is made the Customs officer shall see that the charge is fair and reasonable, and represents no more than the original cost thereof. 46 V., c. 12, s. 72.

67. No deduction from the value of goods in any invoice shall be made an account of charges for packing, or for straw, twine, cord, paper, cording, wiring or cutting, or for any expense incurred or said to have been incurred in the preparation and packing of goods for shipment, and all such charges and expenses shall in all cases, be included as part of the value for duty. 46 V., c. 12, s. 73.

74. Except as herein otherwise provided, if the importer, owner, consignee, or agent, having complied with the requirements of this Act, is dissatisfied with the appraisement made by the appraiser, hereinbefore mentioned, of any such goods, he may, within three days, give notice in writing to the collector of such dissatisfaction; on receipt of which notice the collector shall at once notify such importer, owner, consignee or agent, to select one disinterested and experienced person familiar with the character and value of the goods in question, and shall select a second person of similar knowledge, and notify such importer, owner, consignee or agent of such appointment:

The persons so selected, together with a third selected by the Minister of Customs from among the members of the Board of Customs, shall examine and appraise the goods in accordance with the provisions of this Act, and the decision of such persons, or of a majority of them if they are not unanimous, shall be reported to the collector and shall be final and conclusive, and the duty shall be levied and collected accordingly:

Such decision shall in no way apply to any case, except that submitted for the consideration of such appraisers

81. No transfer of the property in goods warehoused shall be valid for the purposes of this Act unless the transfer is in writing signed by the importer or his duly authorized agent, or is made by process of law, and unless such transfer is produced to the collector or other proper officer of the proper port and is recorded by him in a book kept for that purpose in the Custom House.

2. No such transfer of less than a whole package shall be valid, and no more than three transfers of the same goods shall be allowed before entry thereof for duty or for exportation. 46 Vic., c. 12, s. 121.

85. All goods taken out of warehouse shall be subject to the duties to which they would be subject, if then imported into Canada, and not to any other. 46 V., c. 12, s. 129.

96. If any goods entered to be warehoused are not duly carried into and deposited in the warehouse, or, having been so deposited, are afterwards taken out of the warehouse without lawful permit, or having been entered and cleared for exportation from the warehouse, are not duly carried and shipped, or otherwise conveyed out of Canada, or are afterwards re-landed, sold, used, or brought into Canada without the lawful permission of the proper officer of the Customs, such goods shall be seized and forfeited.

120. Any package of which the importer or his agent declares the contents to be unknown to him, may be opened and examined by the collector or other proper officer, in the presence of such importer or agent, and at the expense of the importer, who shall also bear the expense of re-packing. 46 V., c. 12, s. 47.

122. If any goods are found in any package which are not mentioned in the invoice or entry, such goods shall be seized and forfeited. 46 V., c. 12, s. 107.

123. If any goods are found which do not correspond with the goods described in the invoice or entry, or if the description in the invoice or entry has been made for the purpose of avoiding payment of the duty or of any part of the duty on such goods, or if in any entry any goods have been undervalued for such purpose as aforesaid, such goods shall be seized and forfeited. 46 V., c. 12, s. 108.

A

	P. C.
Absinthe, see Spirits..... .....$2.00 per proof gal	
Acetate of Aluminium, see red liquor,.....	
Acetate of Lime.....	20
Acetate and Nitrate of Lead, not ground....	5
Acid, Acetic and Pyroligneous, N.E.S. and Vinegar, a specific duty of 15 cents for each gallon of any strength not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof an additional duty of one cent. The strength of proof shall be held to be equal to 6 per cent of absolute acid, and in all cases the strength shall be determined in such manner as is established by the Governor in council.....	
Acid, Acetic and Pyroligneous of any strength when imported by dyers, calico printers or manufacturers of acetates or colours for exclusive use in dyeing or printing, or for the manufacture of such acetates or colours in their own factories under such regulations as are established by the Governor in council..... ..... 25 cents per I.G. and	20
Acid, "Boracic".....	Free
Acid, Muriatic.....	20
Acid, Nitric.....	20
Acid, tannic acid, see blood albumen	
Acid, Oxalic.....	Free
Acid, Phosphate..... .....3 cents per lb.	
Acid, Sulphuric.....½ cent per lb.	
Acid, Sulphuric and Nitric combined, and all mixed Acids...	25
Acid, Stearic Acid see item Parafine Wax....3 cents per lb.	
Acorn as nuts.....3 cents per lb.	
Aconite Root.....	Free
Account Books.....	35
Adhesive Felt for sheathing vessels.....	Free
Admiralty charts.....	Free
Advertising Bills and Folders..... .15 cents per lb. and	25
Advertising Pamphlets, Pictures, and Pictorial Show Cards, Illustrated advertising Periodicals, Illustrated Price Lists, Advertising Calendars, Advertising Almanacs, Tailors' and Mantle-Makers' Fashion Plates, and all Chromos, Chromotypes, Oleographs, Photographs, and other cards, pictures or artistic works of similar kinds produced by any process other than hand painting or drawing, whether for business or advertising purposes, or not, printed or stamped on paper, card board, or other material..... ....6cts. per lb. and	20

	P. C.
Advertising Sticks as labels.....15 cents per lb. and	25
Adzes.....	35
African Teak, Wood not further manufactured than sawn or split, see lumber.....	Free
African Teak Wood, manufactures of.....See Wood	
Agaric.....	Free
Agates, Amethysts, Sapphires, Emeralds, Garnets and Opals, polished but not set or otherwise manufactured and imitation thereof.....see Precious Stones	10
Agates, in the rough.....see Precious Stones	Free
Agalite.....	20
Agraffe Pins of Brass, parts of Pianos.....	25
Agricultural Implements, &c., Settlers effects, see Settlers effects.	
Agricultural Implements, viz.:—	
Binding Attachments.....	35
Drills, Grain, Seed.....	35
Forks, two and three pronged, of all kinds, 5 cts. each and	25
Forks, 4, 5 and 6 pronged, of all kinds...$2 per doz. and	20
Harrows.....	35
Harvesters, self-binding and without Binders, binding attachments, &c.....	35
Hay Knives.....$2 per doz. and	20
Hoes.....5 cts. each and	25
Mowing Machines.....	35
Ploughs, Sulky and Walking Ploughs.....	35
Rakes, Garden.....5 cts. each and	25
Rakes, other, N.E.S.....	35
Reapers.....	35
Scythes..... $2.40 per doz	
Scythe handles.....	35
Shovels and Shovel Blanks.....$1 per doz. and	25
Spades and Spade Blanks.....$1 per doz. and	25
Other and all similar Articles and parts of, N.E.S.....	35
Air Brakes.....	30
Albany Compound (Grease).....	25
Albumenized Paper, see Paper.....	
Albums Photo.....	35
Albums or books of views without reading matter..... 6 cents per lb. and	20
Albums, N.E.S.....	35
Alabaster Ornaments.....	35
Alcohols of all kinds see Spirits.....$2 per proof gal.	
Alarm Money Drawers.....	35
Ale, Beer and Porter, in Bottles (6 qts. or 12 pints to I.G.) 18 cents per I.G.	

	P. C.
Ale, Beer and Porter, in casks, or otherwise than bottles,	10 cents per I.G.
Ale, Beer and Porter, barrels containing bottled ale and porter are considered packages for exportation only, and therefore free of duty	Free
Ale, Finings	20
Ale, Ginger	20
Alhambra Colored Cotton Quilts, colors woven	25
Alizarine	Free
Alizarine, artificial	see Aniline Dyes
Alkanet Root, crude, crushed or ground	Free
Almanacs, "Catholic Home Almanacs," periodical	15
Almanacs, advertising	6 cents per lb. and 20
Almonds, shelled	5 cts. per lb.
Almonds, not shelled	3 cts. per lb.
Almond Paste as Confectionery	1¼ cents per lb. and 35
Aloes, ground or unground	Free
Alpaca Hair, manufactures of	see Woollens
Alpaca Hair, unmanufactured	Free
Alum, in bulk only, ground or unground	Free
Alum Cake	see Aluminum Free
Alum, other N.E.S	20
Alumina and Sulphate of	see Aluminum
Aluminum Bronze	30
Aluminum, or Aluminium and Alumina and Chloride of Aluminium or Chloralum Sulphate of Alumina and Alum cake	Free
Amaranth wood, (see Lumber)	
Ambergris	Free
Amber Gum	Free
Amber, Manufactures of, fancy	35
Amber, Manufactures of N.E.S	20
Amethysts	see Precious stones
Ammonia, Aromatic Spirits of	(see Spirits) $2 per proof gal. and 30
Ammonia, Sulphate of	Free
Ammonia, Nitrate of	20
Anatomical Preparations and Skeletons or parts of	Free
Anchors	Free
Anchovies	(See Fish in Oils.)
Angles, iron or steel, for iron or composite ships	Free
Angle Iron or Steel	See Angles in Steel
Angola Hair, unmanufactured	(See Hair) Free
Aluminized paper chemically prepared for photographers use	25
Angola Hair, manufactures of	(See Woollens)
Angostura Bitters	(See Spirits)

	P. C.
Animals of Settlers .....see Settlers Effects	
Animals, Living, viz :—Cattle and sheep	30
do Hogs, live hogs.....2 cents per lb.	
do Living, other N.E.S.....	20
do Horses, Cattle, Sheep, Swine, and pure bred Fowls, including Pheasants and Quails, for improvement of Stock under regulations to be made by the Treasury Board and approved by the Governor in Council.	Free
Animals brought into Canada, temporarily, and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other associations. But a bond shall be first given in accordance with regulations to be prescribed by the Minister of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.....	
Animal Manures.....	Free
Aniline Dyes, and coal tar dyes in bulk or packages of not less than one pound weight including alizarine and artificial alizarine.....	Free
Aniline Dyes, not otherwise provided for.....	10
Aniline Oil, Crude.....	Free
Aniline Salts, and Arseniate of Aniline	Free
Anise Star Seed, crude.....(See Seed)	Free
Anise Star Seed, other.....see Seeds	
Anise Seed, crude.	Free
Anise Seed, other.. .....see Seeds	
Annato, liquid or solid	Free
Annato Seed.....	Free
Annato-ine, or Extract of Annato.....	20
Anodes, nickel.....	10
Anodynes .....see Medicines, &c.	
Antelope Skins, (Glove Leather) tanned or dressed, colored or not colored.....(See Leather)	
Antigalline.....	20
Antimony, not ground, pulverized or otherwise manufactured	Free
Antimony, N.E.S.....	20
Antimony Regulus.....	20
Antimony Salts, etc.....(See Blood Albumen)	
Antiquities, collections of.....	Free
Antiseptine.....	20
Anthracite Coal.....	Free
Anthracite Coal Dust.....	Free
Anvils.....	35
Apparatus when imported by and for use of Colleges and Schools, Scientific and Literary Societies, such as are not manufactured in Canada.....	Free

	P. C.
Apparel of Settlers.....see Settlers' Effects	
Apparel, Wearing, &c.....see Clothing	
Apparatus for Colleges and Schools, manufactured in Canada viz :—Philosophical and Mathematical Instruments....	25
Apparatus for Electric Light, N.E.S.....	25
Apparel, wearing, and other personal articles and household effects (not merchandise) of British subjects dying abroad, but domiciled in Canada.....	Free
Appleton Railway Guide..... ....6 cents per lb. and	20
Apples, dried.....2 cents per lb	
Apples, green including duty on barrel....40 cents per brl.	
Apple Juice, not sweetened.....see Lime Juice	
Apple Juice, if sweetened, as Fruit Syrup.....see Lime Juice	
Apple Parers	25
Apple, Essence of.....see Lime Juice	
Apple Trees of all kinds..... .....3 cents each	
Aqua Marine..... .....see Precious stones	
Archill, extract of	Free
Argols, or Argal not refined.....	Free
Argols, or Argals N.E.S.....	20
Arms, including Muskets, Rifles and other fire arms, not elsewhere specified.....	20
Arms and Munitions of War, imported by and for use of Army and Navy.....	Free
Arms for Canadian Militia..... ....See articles for use of	
Arnica, Extract of.....(See Spirits)	
Arrow Root.....	20
Artifical Brandy,..... .....(See Spirits)	
Artificial Gum Arabic, a British Gum.....1 cent per lb.	
Artificial Flowers.....	25
Artificial Feathers	25
Artificial Teeth.....	20
Arsenic.....	Free
Arseniate of Aniline.....	Free
Articles for the use of Governor-General.....	Free
Articles when imported by and for the use of army and navy, viz : arms, military and naval clothing, musical instruments for bands, military stores and munitions of war...	Free
Articles, manufactured articles of Iron and Steel which at the time of their importation are of a class or kind not manufactured in Canada when imported for use in the construction of Iron or steel ships or vessels	Free
Articles, imported by and for the use of the Dominion Government, or any of the departments thereof, or by or for the Senate or House of Commons, including the following articles when imported by the said Government or through any of the departments thereof for the use of the	

	P. C.
Canadian militia, viz.: Arms, Military Clothing, Musical Instruments for Bands, Military Stores and Munitions of War	Free
Articles for personal use of Consuls-General, natives or citizens of the country they represent, and not engaged in any other business or profession	Free
Articles ex-warehoused for Ship's Stores	Free
Artotype Engravings	20
Arrack or Palm Spirits	(See Spirits)
Asbestos, Crude	20
Asbestos, in any form other than Crude, and all manufactures thereof	25
Asbestine Pulp	20
Ash, White Ash lumber etc	(See Lumber)
Ashes, Pot and Pearl, in packages of not less than 25 lbs weight	Free
Ashes, Pot, and Pearl N.E.S	20
Asparagus	see Vegetables
Asparagus Plants	20
Asphaltum or Asphalt and bone Pitch crude only	Free
Atlasses, as books	15
Attar of Roses	Free
Australian Gum	Free
Automatic Locomotive Bell Ringers	30
Awnings and Tents	25
Axes, chopping	$2 per doz. and 10
Axes of all kinds, other, N. E. S	35
Axles, Iron or Steel, and parts thereof, for Carriages other than Railway and Tramway vehicles	1 cent per lb. and 30
Axle Blanks, Axle Bars, or Forgings for Carriages other than Railway and Tramway Vehicles	1 cent per lb and 30
Axles, Car Axles, parts thereof, and other axles N.E.S	$30 per ton, but not less than 35
Axle Bars and Blanks, or Forgings for Axles, for Railway Cars and other, N.E.S	$30 per ton, but not less than 35
Axle Grease	1 cent per lb.
Azaleas	see Florist Stock

B

Babbit Metal	10
Bacon and Hams, Shoulders and Sides	(See Meats) 3 cents per lb.
Bagatelle Tables or Boards, with cues and balls	35
Bagatelle Balls, when imported separately	35
Baggage, Travellers	Free

	P. C.
Bags, Cotton, Seamless.....2 cents per lb. and	15
Bags, Cotton, made up by the use of the needle.....	35
Bags, Carpet Bags.....	30
Bag Frames	30
Bags, Paper, plain and all other paper bags.....	35
Bags, containing fine Salt.....	25
Bags, Jute or Hemp.....	20
Baked Beans, in cans.....See Vegetables in cans	
Baking Powders,.....(See Yeast Cakes)	
Balances and Scales, Iron or Steel.....	35
Ballast Unloaders, Railway	30
Balls, Glass.....5 cents per doz. and	30
Balls for Billiard Boards, imported separately..... See items Billiard Balls	
Balls for Bagatelle Boards, when imported separately.....	35
Balsam Twigs or Leaves in natural state.....	20
Bamboos, unmanufactured.....	Free
Bamboo Reeds, not further manufactured than cut into suitable lengths for Walking Sticks, or Canes, or Sticks for Umbrellas, Parasols or Sunshades.....	Free
Bamboo, Parasols, and Sun Shades, sticks or handles, made from	20
Bamboo Curtains, as furniture.....	35
Bamboo, furniture made from.....	35
Bamboos, manufactures of, not elsewhere specified.....	25
Bananas, Green Fruit	Free
Band Iron, 8 inches or less in width and thinner than No. 20 gauge.....	12½
Band Iron, 8 inches or less in width, and not thinner than No. 20 gauge..... $13 per ton	
Band and Hoop Iron other N.E.S.....(See Iron)	30
Bank Notes, Bonds, Bills of Exchange, Cheques, Promissory Notes, Drafts and all similar work unsigned, and Bill Heads, Envelopes, Receipts, Cards and other commercial Blank Forms printed or lithographed or printed from Steel or Copper, or other plates and other printed matter, N.E.S.....	35
Bar Iron, rolled or hammered, flats, rounds and squares, Bars and Shapes of rolled iron, N.E.S.....$13 per ton	
Bars, Iron or Steel Railway Bars, for railways or tramways, of any form, punched or not, N.E.S.....$6 per ton	
Bars or Rails of Steel, not weighing less than 25 lbs. per lineal yard, for use in railway tracks.....	Free
Bars. iron and steel.....see Iron or Steel	
Barbed Wire Fencing, of iron or steel.....1½ cts. per lb.	
Barilla.....	Free
Bark, prepared.....	20

	P. C.
Bark, Hemlock, N.E.S.	Free
Bark, Tanners	Free
Bark, Chinchona	Free
Bark, Cork	Free
Bark, other, N.E.S	20
Barley	15 cents per bushel
Barley, damaged by water in transitu (on appraised value)	20
Barley Flour	20
Barometers, according to material	
Barrels containing Mess Pork	see Meats
Barrels containing Bottled Ale, Beer or Porter	Free
Barrels of Canadian manufacture exported filled with Domestic Petroleum and returned empty, under such regulations as the Minister of Customs shall direct	Free
Barrels containing Linseed Oil	25 cents each.
Barrels, containing salted Beef	Free
Barrels, containing Apples (green)	Free
Barrels containing Petroleum, or its products, or any mixture of which petroleum is a part, when such contents is chargeable with a specific duty	40 cts. each.
Barrels containing fine Salt	25
Barrel head linings	25
Barytes	20
Baskets, Carpenters' Tool Baskets	25
Baskets of Willow, Bamboo and other N.E.S	25
Bath Brick	20
Batteries, electric	25
Batting Cotton	see Cotton
Batts, Cotton	see Cotton
Bay Rum, see Spirits	
Beads, according to material	
Bead Ornaments	35
Beads, Prayer	30
Beams, iron or steel	See Angles in steel
Beams, iron or steel, for iron or composite ships	Free
Beams, weighing beams	see Scales
Beans, Breadstuffs	15 cents per bushel
Beans, Tonquin Bean Seed	see Seeds
Beans, Tonquin, Vanilla and Nux Vomica, crude only	Free
Beans, Tonquin, Vanilla and Nux Vomica, when powdered	20
Beans, Locust, &c	see Locust Beans, &c.
Bedsteads of Iron	35
Bedsteads of Wood	35
Bedsteads of Brass	35
Bed Feathers	25
Bed Comforters, or Quilts of Cotton, not including woven quilts or counterpanes	35

	P. C.
Bed Ticking, Cotton.....see Cotton, Demins, &c.	
Beer imported in Bottles.....18 cents per I.G.	
Beer imported in Wood..... 10 cents per I. G.	
Beer Coloring as Syrup.....1 cent. per lb. and	30
Beef, fresh..... .....3 cents yer lb.	
Beef, salted, in barrels, the barrels to be free of duty..... 2 cents per lb.	
Beef, other, N.E.S.....(See Meats).....3 cents per lb.	
Belladona Leaves.....	Free
Belladona Leaves, when powdered.....	20
Bees.....	Free
Bees Wax.....	20
Beet Seed.....	Free
Bellows, blacksmith's bellows.....	25
Bells, when imported by and for use of Churches.....	Free
Bells, of any material, except for Churches.....	30
Belts and Trusses, Surgical.....	25
Belt Dressing.....	30
Belting Leather.....(See Leather)	
Belting, Rubber.....5 cents per lb. and	15
Belting, of cotton.....	25
Belting of leather or other material N.E.S.....	25
Benzole, not elsewhere specified .....7 1/5 cents per I. G.	
Bent Plate Glass N.E.S.....see Glass	20
Berean Leaf Cluster..... .....6 cents per lb. and	20
Berries, for dyeing or used in composing dyes.....	Free
Berries, ground or powdered, N.E.S.....	20
Berries, edible berries.....(See Fruit, green)	
Bibles (see Books).....	5
Bichromate of Potash, crude.....	Free
Bichromate of Soda.....	Free
Bicarbonate of Soda.....	20
Bicycles	30
Bill Heads, printed.....	35
Billets, iron.....see Iron	
Billets, Hickory Billets for Axe, &c., handles...see Lumber	
Billiard Tables, without pockets, 4½ by 9 feet or under, each $22.50 and	15
Billiard Tables, without pockets, over 4½ by 9 feet, each $25.00 and	15
Billiard Tables, with pockets, 5½ by 11 feet or under, each $35.00 and	15
Billiard Tables, with pockets, all over 5½ by 11 feet, each, each table to include 12 cues and 1 set of four balls, $40.00 and	15
Billiard Balls, papier mache, when imported separately	35
Billiard Balls, bone or ivory, when imported separately	35

	P. C.
Billiard Balls, celluloid, when imported separately.....	20
Binders' Cloths.....see Book Binders, &c.	
Binarseniate of Soda.....	Free
Birds, Canary Birds.....	20
Birds N.E.S.....	20
Bird Seed.....see Seeds	
Bird Skins, for taxidermic purposes.....	20
Bird Baths (Glass).....(See Glass)	
Bird Cages, all kinds.....	35
Biscuits, not sweetened.....	25
Biscuits, sweetened, of all kinds.....	35
Bismuth, Metallic, in its natural state.....	Free
Bitter Water, or Hop Supplement .....see Spirits	
Bitters, Vermouth,.....see Spirits or Vermouth	
Bitters Alcoholic, N.E.S.....see Spirits	
Bitters, as Proprietary Medicines, Liquid	50
Blacking, Shoe and Shoemakers' Ink, and Shoe, Harness and Leather Dressing and Harness Soap.....	30
Black Lead, plumbago manufacture	30
Black Diamonds for Borers.....see Diamonds	
Black, Varnishmakers' Black.....	20
Black Heart Ebony Wood, not further manufactured than sawn or split.....see Lumber	
Black Heart Ebony Wood, manufactures of.....see Wood	
Blackberry Bushes.....1 cent each	
Blackberries, the weight of the package to be included in the weight for duty.....3 cents per lb.	
Blacksmiths' Bellows.....	25
Bladders.....	20
Blank Books.....	35
Blank forms and cards, commercial, printed or lithographed	35
Blankets, composed wholly or in part of Wool, Worsted, Hair of Alapaca Goat, or other like animals, 10 cents per lb. and	20
Blanketing and lapping, and discs or mills for engraving copper rollers, when imported by cotton manufacturers calico printers and wall paper manufacturers, for use in their own factories only.....	Free
Bleaching Powder or Chloride of Lime.....	Free
Blind or Window Shade Rollers, finished, but without the shades.....see Window Shades, &c., &c.	35
Blood albumen, tannic acid, antimony salts, tartar emetic and grey tartar, when imported by manufacturers for use in their factories only.....	Free
Blood Stones .....See Precious Stones	
Blooms, iron.....See Iron	
Blother Baths	30

	P. C.
Blue Vitriol	Free
Blue, Chinese, and Prussian (dry colors)	20
Blue, ultramarine dry or in pulp	Free
Blue Black (dry color)	20
Blueberries wild only, see fruit, green	
Blueberries other, see fruit, green	
Blueing, Laundry Blueing of all kinds	30
Boards, Wood ....see Lumber	
Boiler Tubes, of wrought iron or steel	15
Boiler and other Plate Iron, sheared or unsheared (N.E.S), not thinner than No. 20 gauge (See Iron)..$13 per ton	
Boilers, Steam Engines and other machinery for Ships or Sailing Vessels built in a foreign country....[see ships]	25
Boilers and Engines, and parts of, not elsewhere specified..	30
Bolts, Iron or Steel....see iron or steel	
Bolt Blanks, Iron or Steel....see iron or steel	
Bolting Cloth, not made up	Free
Bolsters and Pillows	35
Bone Dust, for manufacture of Phosphate and Fertilizers....	Free
Bone Dust, other, N.E.S	20
Bone Ash, for manufacture of Phosphate and Fertilizers....	Free
Bone Black	20
Bones, crude, not manufactured, burnt, calcined, ground or steamed	Free
Bones, burnt, calcined	20
Bones, manufactures of, fancy	35
Bones, manufactures of (N. E. S.)	20
Bone Pitch, crude only	Free
Bone Pitch, other N.E.S	20
Bonnets, see item hats	30
Booklets, printed on paper, &c., &c	15
Booklets, with cards pasted on the covers, or made up of cardboard pictures....6 cents per lb. and	20
Books of Views or Albums, without reading matter.... 6 cents per lb. and	20
Book Covers, illustrated paper....6 cents per lb and	20
Books, printed in any of the Languages or Dialects of any of the Indian Tribes of the Dominion of Canada	Free
Books, Printed Periodicals and Pamphlets, not elsewhere specified, not being foreign reprints of British Copyright works, nor blank account books, nor copy books, nor books to be written or drawn upon, nor Bibles, prayer-books, psalm and hynm books	15
Books, embossed for blind....(See Books educational)	Free
Books, Bibles, Prayer-books, Psalm Books and Hymn Books	5
Books, Educational, imported exclusively by and for the use of schools for the deaf and dumb, and blind	Free

	P. C.
Books, show-books.....6 cents per lb. and	20
Books specially imported for the *bona fide* use of public free libraries not more than two copies of any one book.....	Free
Books which shall have been printed and manufactured more than 20 years, bound or unbound	Free
Books, British Copyright works, reprint of.....12½% and	15
Books, printed by any Government, or by any Scientific Association, for the promotion of learning, and letters issued in the course of their proceedings and supplied gratuitously to its members and not for the purpose of trade.....	Free
Books, Blank Books, Account Books, Copy Books or books to be drawn or written upon.....	35
Printed, lithographed, or copper or steel plate bill-heads, cheques, envelopes and miniature newspapers, receipts, drafts, and other commercial blank forms, not elsewhere specified.....	35
"Book Buyer" the.....6 cents per lb. and	20
Book Binders' tools and implements including ruling machines	10
Book Binders' Cloth.....	10
Book Muslin, black.....	32½
Book Muslin, not dyed or colored.....	20
Boots and Shoes, [Leather]	25
Boots and Shoes India Rubber with tops or uppers of cloth or of material other than Rubber.....	35
Boots and Shoes, [Rubber] N.E.S.....	25
Boots and Shoes, other (N.E.S).....	25
Boot and Shoe Counters, made from Leather Board..... ½c. per pair	
Boot Jacks.....	30
Boot and Shoe Dressing	30
Boot and Shoe Laces, of any material	30
Borax, ground or unground in bulk of not less than 25 lbs only	Free
Borax, N.E.S.....	20
Borax Soap, "perfumed," the weight of the inside packages and wrappers to be included in the weight for duty, 10 cents per lb. and	10
Boracic Acid.....	Free
Bort.....see Diamonds.	
Botanical Specimens.....	Free
Box Wood, unmanufactured.....see Lumber.	Free
Box Wood Rules, plain.....	25
Box Wood Rules, bound with brass.....	30
Boxwood, manufactures of.....see Wood	
Boxes, paper boxes labelled empty.....15 cents per lb. and	25
Boxes, paper boxes, empty, plain.....	35
Boxes, twine boxes.....	30

	P. C.
Boxes, Hat Boxes	30
Boxes, cash boxes ..... see item Cash Boxes.	
Boxes, Fancy Work Boxes, Glove Boxes, Handkerchief Boxes and all similar articles made of any material	35
Bottles, Glass (see Glass)	30
Braces or Suspenders and parts thereof	35
Brackets, metal	30
Brads (see Tacks, &c)	
Bracelets, Cords, Tassels etc	30
Braids of all kinds	30
Braid, material for the manufacture of ..... see Yarn, &c.	
Bran, Mill Feed	20
Brandy, imitation of and artificial brandy ..... (See Spirits) $2 per proof gal.	
Brandy (see Spirits) ..... $2 per proof gal.	
Brass, Agraffe Pins, parts of Pianos	25
Brass, old and Scrap	Free
Brass, drawn, plain and fancy tubing	10
Brass Cups, being rough blanks for the manufacture of brass and paper shells or cartridges, when imported by the manufacturers of such articles for use in their factories	Free
Brass Nails	35
Brass Rivets	35
Brass Burrs	35
Brass, Bars and Bolts	10
Brass Patterns	30
Brass in plates or sheets of not less than 4 inches in width	Free
Brass sheets stamped or figured	30
Brass Spelter	30
Brass Wire, covered	35
Brass Wire,	15
Brass Wire Cloth	20
Brass, and Copper Wire, twisted when imported by manufacturers of boots and shoes for use in their own factories	Free
Brass, in strips, for printers' rules, not finished, and Brass in strips or sheets of less than four inches in width	15
Brass, in sheets, subdivisions of, such as strips, or widths cut to sizes or forms, N.E.S	30
Brass Weights for Scales	30
Brass Screws	35
Brass, rolled round wire rods under ½ inch in diameter when imported by wire manufacturers for use in making wire in their factories	Free
Brass Wire and Rods cut to special lengths	30
Brass Locks	35
Brass, manufactures of other, not elsewhere specified	30
Bread	20

	P. C.
Bread Fruit	20
Breadstuffs, damaged by water when in transitu	20
Brick, Fire, for lining stoves	30
Brick, made from anthracite coal waste	20
Brick, hollow and porous	20
Brick, Building	20
Brick, for building or repairing furnaces for gas works	Free
Bricks for bakers' ovens	Free
Brick, Fire-Brick, for use exclusively in process of manufactures	Free
Brick, Bath Brick	20
Brick, Firebrick, N. E. S	20
Brimstone, crude or in roll or flour	Free
Brim Moulds, for gold beaters	Free
British Gum, Dressine, Sizing, Cream and Enamelled sizing	1 cent per lb.
Bristles	Free
Bridge Iron	1¼ cent per lb., but not less than 35
Britannia Metal in pigs and bars	Free
Britannia Metal, manufactures of, if not plated	25
Britannia Metal, manufactures of, if plated	30
British copyright works	see Books.
Broma Chloralum	20
Bromine	Free
Brooms of all kinds	25
Broom Corn	Free
Bronze Phospher	see Phospher, &c.
Bronze Wire, same as brass or copper wire	15
Bronze Statuettes	35
Brushes	25
Buck Skins (Glove Leather) tanned or dressed, colored or not colored	(See Leather)
Buck Skins (Leather) dressed, waxed or glazed.	(See Leather)
Buckthorn and Strip Fencing, of iron or steel	1⅛ cents per lb.
Buckwheat	10 cents per bushel
Buckwheat, damaged by water in transitu (on appraised value)	20
Buckwheat, meal or flour	¼ cent per lb.
Buchu Leaves	Free
Buchu Leaves, when powdered	20
Buckles, for saddlers	35
Buckles, tin, for suspenders or braces	see Braces 35
Buckles, tin buckles, N.E.S	25
Buckles, other, N. E. S	30
Buckram, for the manufacture of hat and bonnet shapes	Free
Buffalo Hide, Indian dressed	20
Buffalo Hides, not dressed	Free

	P. C.
Buffalo, Bison and Camel Hair, unmanufactured. (See Hair)	Free
" " " manufactures of. . see Hair	
Buggies (see item Carriages)	
Builders' Hardware	35
Building Plans and Drawings	20
Building Stones . . . . . see Stones.	
Bulbous Roots	20
Bullion, Gold and Silver in bars, blocks or ingots	Free
Bullion Fringe	Free
Bunting, Wool (see Wool, all fabrics)	
Burrs, brass or copper	35
Burr Stones, in blocks, rough or unmanufactured, not bound up or prepared for binding into mill stones	Free
Burr Stones N.E.S . . . . . (see Stones)	
Burgundy Pitch	Free
Busk, corset clasps, &c. . . . . see item Corset Clasps.	
Bushes, Gooseberry, ... 1 cent each	
Bushes, Rose, costing 20 cents and less . . . . . 3 cents each	
Bushes, Rose other	20
Bushes, Raspberry . . . . . 1 cent each	
Bushes, Blackberry . . . . . 1 cent each	
Bushes, other N.E.S	20
Butter Knives, plated. See Knives	
Butts, Hardware	35
Butchers' and Table Steels	30
Butter . . . . . 4 cents per lb.	
Butter Triers	30
Butter "Color," not Annatto	20
Butterine, or other substitute for Butter, importation prohibited.	
Buttons of Vegetable Ivory or Horn . . . . . 10 cents per gross and	20
Buttons of Hoof, Rubber, Vulcanite or composition 5 cents . . per gross and	20
Buttons, all other, not elsewhere specified	25
Button Covers, Crosier	10
Button Moulds	25
Button, mohair cloth for covering buttons, &c. . . . . see item Lasting, &c., &c.	

C

Cabinet of Coins, collections of Medals and other antiquities.	Free
Cabinet Ware or Furniture (wood or iron)	35
Cables, Telephone, Telegraph, and Electric Light Cables . .	25
Cables Chain (Iron or Steel) over 9/16 of an inch in diameter	5
Cables and Chains, all other, (Iron) N.E.S	30
Cables, other . . . . . see cordage	
Cachous, breath sweeteners . . . . . 1¼ cent per lb. and	35

	P. C.
Cacti.....see Florist Stock	
Cages, bird cages.....	35
Cakes not sweetened.....	25
Cakes sweetened.....	35
Cake Turners.....	30
Calendered Paper, not ruled.....	25
Calendered Paper, ruled.....	35
Calendars, advertising.....6 cents per lb.	20
Calf Skins, tanned but not dressed, waxed or glazed..... see leather	
Calf Skins, tanned or dressed, waxed or glazed.....	20
Calumba Root.....	Free
Cambric Cloths, see cotton fabrics uncolored.....	
Camel Hair.....see Hair	
Cameos.....See Precious Stones	
Camphor Gum.....	20
Camwood and Sumac, and extract for dyeing or tanning purposes, when not further manufactured than crushed or ground.....	Free
Canada Plates (see Iron).....	12½
Canary Colors, in liquid, N.E.S.....see Paints	
Canary Birds.....	20
Canary Seed.....see Seed	
Candied Peels..... 1¼ cents per lb. and	35
Candles, Tallow..... 2 cents per lb.	
Candles, Paraffine Wax.....5 cents per lb.	
Candles, all others, including Sperm.....	25
Candle Wick.....	20
Canes and Walking Sticks N.E.S.....	25
Cane or Rattan in its natural state.....	Free
Cane or Rattan, split or otherwise manufactured.....	25
Cane Juice, refined Syrups (see sugars)..1 cent per lb. and	30
Cane Juice, concentrated (see sugars).....	
Canton Flannels, not stained, painted or printed..... 1 cent per sq. yard and	15
Canton Flannel, colored or dyed.....2 cts per sq. yard and	15
Canvas for manufacture of Floor Oil Cloth, not less than 45 inches wide, and not pressed nor calendered.....	Free
Canvas, pressed or calendered, but not dyed or painted.....	20
Canvas, dyed or painted.....	25
Canvas, "Jute," not less than 58 inches wide, when imported by manufacturers of Floor Oil Cloth, for use in their factories.....	Free
Canvas of Flax or hemp, to be used for boat and ship sails.	5
Canvas Leggings.....	35
Canvas, painted and stretched on frames, for artists' use...	25
Canvas, all other, not elsewhere specified.....	20

	P. C.
Cannon and Musket Powder, in kegs and barrels, 4c. per lb.	
Canister Powder, in 1 lb. and 1½ lb. tins.....15 cts per lb.	
Can Openers	30
Cans, or packages made of tin or other material, containing fish of any kind, see Oysters in cans, under items fish, &c.	
Caoutchouc, unmanufactured	Free
Caoutchouc, manufactures of.....see Indian Rubber	
Caplins, unfinished Leghorn hats	20
Caps, cloth, wool.....see Hats	30
Caps and Hats, not elsewhere specified	30
Caps, Fur	25
Caps, Percussion	35
Capsules for Bottles, made of lead	30
Capes, Fur	25
Capers, French Capers in vinegar same as pickles, ... see item pickles	
Carbuncles.....[See Precious Stones]	
Card Mounts	35
Carmine, dry color	20
Carmine, in pulp	30
Car Springs (see Springs in Iron)	
Cars, Railway	30
Cars, Railway and Street, the seat fixtures for, of cast iron, to be classed as castings.....see Castings	30
Locks, Window-fasteners and similar articles to be classed as Carriage Makers' hardware	35
Carbolic or Heavy Oil	10
Carbons, Electric arc light Carbons or Carbon points not exeeeding twelve inches in length, and in proportion for greater or less lengths..... $2.50 per thousand	
Carboys, containing liquid, to pay same rate of duty as if imported empty.....[See Glass]	30
Carboys, empty.....[See Glass]	30
Cardboard	35
Card Clothing, Wire for.....see Wire	
Card Clothing, machine	25
Cards, show cards.....6 cents per lb. and	20
Cards, devotional and Sunday-school illustrated, printed or stamped .....6cts. per lb. and	20
Cards, for playing.....6 cts. per pack	
Cards, printed [Commercial]	35
Cards, embossed, or Christmas or New Years's Chromos, 6 cts. per lb. and	20
Cardamon Seed, crude.....see Seeds	Free
Caraway Seed, crude.....see Seeds	Free
Caraway Seed, other.....see Seeds	
Carpenters' Tool Baskets	25

	P. C.
Carpet Stretchers	30
Carpet Sweepers	30
Carpet Bags	30
Carpet Squares	25
Carpet Warps, not coloured.....see Cotton Wadding	
Carpet Warps, coloured.....see Cotton Wadding	
Carpet, treble ingrain, three-ply and two-ply carpets, composed wholly of wool....10 cents per square yard and	20
Carpets, two-ply and three-ply ingrain carpets, of which the warp is composed wholly of cotton or other material than wool, worsted, the hair of the Alpaca goat, or other like animal.....5 cents per square yard and	20
Carpets, Venetian and Damasks	25
Carpets, Brussel	25
Carpets, Dutch	25
Carpets, Jute	25
Carpets, Smyrna Carpets, Mats and Rugs	30
Carpets, Tapestry	25
Carpet Rugs and Mats, N.E.S	25
Carpets, other, including printed felts and druggets not elsewhere specified	25
Carpet Linings and Stair Pads	25
Carpeting, Matting and Mats of Hemp and Jute	25
Carrot Seed	Free
Cartridges satchels	35
Cartridges, for guns, rifles and pistols, N.E.S....see Arms	35
Cartridge cases	35
Cars, railway cars	30
Cars, passenger, baggage and freight, the property of railroad companies crossing the frontiers, &c..... see Locomotives, &c.	
Carts.....see Carriages	
Carriages, Buggies of all kinds, Farm Waggons, Farm, Railway or Freight Carts, Pleasure Carts or Gigs and similar vehicles, costing less than $50.....$10 each and	20
Costing $50 and less than $100.....$15 each and	20
All such Carriages costing $100 each and over	35
Carriages, Railway Cars, Sleighs, Cutters, Wheelbarrows and Hand Carts	30
Carriages, Childrens' Carriages of all kinds	35
Carriages, toy carriages	35
Carriages, parts of, or other manufactured articles, shall be charged with same rate of duty, on a proportionate valuation, as that chargeable upon the finished article.	
Carriages, parts of, &c.; is held to include Wheels, Bodies, Seats, Dashboards, Gears, Tops, Banded Hubs, Shafts and Poles ready to fit, painted or not painted.	

	P. C.
Carriage Hardware	35
Carriages of Settlers.....see Settlers Effects, etc.	
Carriages of travellers, and Carriages laden with merchandise, and not to include circus troupes or hawkers, under regulations to be prescribed by the Minister of Customs	Free
Carriage Dusters	30
Car Wheel Tires of Steel when in the rough	Free
Cash Boxes, if Japanned	35
Cash Boxes, not Japanned	30
Cashmere Shawls, not silk	25
Cashmere, of Silk	30
Cashmere Dolmans .....10 cents per lb. and	25
Cashmere Jackets.....10 cents per lb. and	25
Cashmere Mufflers, hemmed.....10 cents per lb. and	25
Cashmere Mufflers, not hemmed.....10 cents per lb. and	20
Cashmere, other, manufactures of, not elsewhere provided for (see Wools, Fabrics, N.E.S.)	
Caskets, burial, of any material	35
Casts, as models for the use of schools of design	Free
Cassia, ground	25
Cassia, unground (spice)	10
Cassimeres, wool..... 10 cents per lb. and	20
Castile Soap, in cakes.....2 cents per lb.	
Castile Soap, mottled or white, and White Soap, 2 cents per lb.	
Cast Iron Forks, not handled nor ground, nor otherwise further manufactured	10
Cast Iron Pipes of every description, $12 per ton, provided the duty shall not be less than 35 per cent.	
Cast Scrap Iron.....$4 per ton	
Cast Iron Vessels, $16 per ton, provided the duty shall not be less than 30 per cent.	
Castings, not elsewhere provided for, $16 per ton, but not less than	30
Castor Oil	20
Cases, clock cases	35
Cases, egg cases, containing eggs	20
Cases, manicure cases	35
Cases for jewels and watches.....10 cts. each and	30
Cases for silver and plated ware, and for cutlery and other like articles.....10 cents each and	30
Cases, toilet cases	35
Cases, cigar and cigarette cases	35
Cases, fancy cases for smokers' use	35
Cases, pipe cases	35
Cases, perfume cases	35

	P. C.
Cases, fancy, other, and similar fancy articles made of any material, N. E. S.	35
Catholic Home Almanack, periodical	15
Cattle, for improvement of stock	Free
Cattle, other	30
Catgut Strings or Gut Cord for Musical Instruments	Free
Catgut or Whipgut, unmanufactured	Free
Catsups (see Sauces]	
Caustic Potash	20
Caustic Soda, "in Rosin Shell," a prepared lye	20
Caustic Soda, other	Free
Cats' Eyes ... see Precious Stones.	
Cedar, red cedar (See Lumber)	
Cedar, Spanish cedar (See Lumber)	
Cedar manufacture ... see Wood.	
Celluloid or Xyolite, in sheets, lumps, blocks or balls in the rough	Free
Celluloid moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured	10
Celluloid Collars ... 24 cents per doz. and	30
Celluloid, cuffs ... 4 cents per pair and	30
Celluloid, manufactures of, N.E.S	20
Cement stone, or water limestone, per ton of 13 cubic ft., $1.00	
Cement, burnt and unground ... 7½ cents per 100 lbs.	
Cement, Hydraulic or Waterlime, ground, including barrels, 40 cents per barrel.	
Cement, in bulk or in bags ... 9 cents per bush.	
Cement, Portland or Roman, in barrels, including barrels, 40 cts. per barrel	
Cement, Portland or Roman, in bulk or in bags ... 9 cents per bushel.	
Cement, other (N. E. S.)	20
Cement Oil lubricating	25
Chalk and Cliff stone, ground or unground	Free
Chalk, manufactured	20
Chalk lines	30
Champagne, and all other sparkling wines, in bottles, containing each not more than one quart and more than a pint ... $3.00 per dozen and	30
Champagne, containing not more than a pint each and more than ½ pint ... $1.50 per dozen and	30
Champagne, containing ½ pint each or less ... 75c per doz. and	30
Champagne, bottles containing more than one quart each shall pay in addition to $3.00 per dozen bottles at the rate of $1.50 per I.G. on the quantity in excess of one quart and	30
NOTE.—The quarts and pints in each case being old Wine Measure.	

	P. C.
Chamomile Flowers	Free
Chamomile Flowers when powdered	20
Chamois Skins	20
Chamois Leather Shirts and Jackets	30
Charts, admiralty charts	Free
Charts, N.E.S	20
Chains, or cords made of hair	30
Chain Trace, part of harness	35
Chains, Gold and Silver	20
Chains (iron or steel) over nine-sixteenths of an inch in diameter	5
Chains (iron or steel) other, N.E.S	30
Chairs, furniture, wood or Iron	35
Chair seats, perforated	35
Chair (wrought iron or steel) for railway purposes [See Iron]	
Channels, iron or steel	See Angles in steel
Chaplets, as prayer beads	30
Charcoal	20
Charcoal, laundry irons	30
Cheese	3 cents per lb.
Cheese triers	30
Cheese Cloths	1 cent per square yard and 15
Cheques, printed	35
Chemicals, not elsewhere specified	20
Chimneys, glass lamps	30
Cherries	1 cent per quart
Cherry Juice, not sweetened or mixed with spirits	see Lime Juice
Cherry Juice, if sweetened, as fruit syrups (See lime juice)	
Cherrywood (See Lumber)	
Cherryheat Welding Compound	Free
Cherry Trees	4 cents each
Cherry Stones	30
Chesnut Wood (See Lumber)	
Chewing Gum, if sweetened	1¼ cent per lb. and 35
Chewing Gum, not sweetened	20
Chia Seed	see Seeds.
Chicory, raw or green	3 cents per lb.
Chicory or other roots or vegetables used as a substitute for coffee, kiln-dried, roasted or ground	4 cents per lb.
China Clay	Free
Chinese Blue, dry color	see Paints 20
Chloralum or Chloride of Aluminium	Free
China Ware	30
China or Cornwall stone	Free
Chinchona Bark	Free
Chinchona Bark, when powdered	20

	P. C.
Chimneys, Lamp (glass)	30
Chimney linings or vents.....see Drain Pipes.	
Chip Hats	30
Chloride of Soda	Free
Chloride of Barium	20
Chloride of Lime	Free
Chlorate of Potash in Crystal, when imported for manufacturing purposes only	Free
Chlorate of Potash, in tablets	25
Chlorate of Potash, N.E.S	20
Chocolate, not sweetened.....4 cents per lb.	
Chocolate Drops.....1¼ cent per lb. and	35
Chocolate, containing sugar.....5 cents per lb.	
Christmas and New Years chromos.....6 cts. per lb. and	20
Chronometer Clocks, as Clocks	35
Chronometer Watches	25
Chronometers for Ships	Free
Chromo Pictures.....6 cts. per lb. and	20
Chromo Cards.....6 cts. per lb. and	20
Chromos.....6 cts. per lb. and	20
Chromos mounted on cardboard matts....6 cts. per lb. and	20
Chromotypes.....6 cts. per lb. and	20
Churns (wood)	25
Churns and Crocks, earthenware, per gallon of holding capacity.....3 cents	
Church Bells, when imported by and for use of Churches...	Free
Church Vestments	20
Cider, not clarified or refined.....5 cents per gall	
Cider, clarified or refined.....10 cents per gallon.	
Cigars.....$2 per lb. and	25
Cigarettes.....$2 per lb. and	25
Cigar, Cigarette and Pipe Cases	35
Cigar and Cigarette holders	35
Cinabar	Free
Cinabar, Vermillion, dry color	20
Cinnamon Ground [spice]	25
Cinnamon Unground (spice)	10
Circulars of Silk, lined with furs	30
Circulars of Wool, lined with furs.....10 cents per lb. and	25
Citrons, Vegetable.....see Vegetables	25
Citrons rinds in brine	Free
Clasps, buckle clasps steel for.....see Ice Creepers in steel	
Clasps for Corsets.....see item corset clasps	
Clay Tobacco Pipes	35
Clay, Pipe clay unmanufactured	Free
Clays	Free
Cliff Stone, ground or unground	Free

	P. C.
Clippings, iron or steel.....see Clippings in Iron	
Clippings and Waste, &c.....see rags	
Clocks and clock cases of all kinds	35
Clock Springs and clock movements, other than for tower clocks, complete or in parts	10
Clock Springs and movements for tower clocks	35
Clock Springs, steel for.....see Clock Springs in steel	Free
Cloaks, fur lined.....see Clothing	
Cloaks of fur	25
Clothes Wringers.....$1 each and	30
Cloth, coated or flocked, &c.....see item Oil Cloth	
Cloth, tracing cloth.....5 cents per sq. yard and	15
Cloth, bookbinder's cloth	10
Cloth, Tennis Cloth, Cotton.....see item Denims in cotton 2 cents per sq. yard and	15
Cloths (see Wool).....10 cents per lb. and	20
Clothing, Wool.....10 cents per lb. and	25
Clothing and apparel of British subjects dying abroad.....see Apparel, &c.	
Clothing, Cotton.....see Cotton	35
Clothing, Linen	35
Clothing, India Rubber surfaced waterproof clothing.....10 cts. per lb. and	25
Clothing, India Rubber or Clothing made waterproof with India Rubber, N.E.S	35
Clothing, Silk	30
Clothing, horse clothing, shaped, Wool, 10 cents per lb. and	25
Clothing, horse clothing, of any material, N.E.S	30
Clothing, donation of, for charitable purposes	Free
Clothing, imported by and for use of army and navy.....See "Articles" for army and navy	
Clothing for Canadian Militia	Free
Clothing, other, N. E. S	30
Clout Nails, wrought iron and pressed....1½ cents per lb. but not less than	35
Clover Seed.....see Seeds	
Coal, Anthracite	Free
Coal, Bituminous, per ton of 2,000 lbs	60
Coal Dust. Anthracite Coal Dust	Free
Coal Dust, other N. E. S	20
Coke, per ton of 2,000 lbs.	50
Coke, Gas (the produce of gas works), when used in Canadian manufactures only	Free
Coal Oil and Kerosene, distilled, purified, N.E.S.....7 1/5 cents per I.G.	
Coal Oil and Kerosene fixtures and parts thereof	30
Coal Tar	10

	P. C.
Coal Tar Dyes.....see Aniline Dyes, &c.	
Coal Pitch.....	10
Coatings, wool.....10 cents per lb. and	20
Coats, Fur	25
Coats, other.....see Clothing	
Cobalts, Ore of	Free
Cobalt, Oxide of, Metallic Color.....	Free
Cocaboral Wood.....see Lumber	
Cocoa Matting and Mats.....	30
Cocoanut Pudding Preparation, a mixture of cocoanut, rice, tapioca, &c.....8 cents per lb.	
Cocoanuts, imported from place of growth by vessel direct to a Canadian port.....50 cents per 100	
Cocoanuts N.E.S.....$1.00 per hundred	
Cocoa Paste and Chocolate, and other preparations of Cocoa, not sweetened.....4 per ct. per lb.	
Cocoa Paste and Chocolate and other preparations of cocoa, containing sugar.....5 cents per lb.	
Cocoanut, dessicated, sweetened or not.....8 cents per lb	
Cocoanut Oil, in its natural state.....	Free
Cocoa Bean, shell and nibs, not roasted, crushed or ground.	Free
Cod Liver Oil, medicated.....	20
Cod Oil [N. E. S.]	20
Cod Oil, from Newfoundland.....	Free
Cod fish .....see fish	
Cochineal	Free
Coffee, condensed coffee, not sweetened.....	35
Coffee, condensed Coffee with milk, when sweetened..... 1¼ cts per lb. and	35
Coffee, Green, imported from the United States.....	10
Coffee, Green, imported from other countries than U.S.	Free
Coffee, roasted or ground, imported from U.S.. 3 c. p. lb. and	10
Coffee, roasted or ground, imported from other countries than U.S.....3 cts. per lb.	
Coffee substitutes, composed of roots or vegetables....see Chicory.....	
Coffee, all other substitutes and imitations of, N.E.S..... 3 cts. per lb.	
Coffee, extract of or substitute thereof of all kinds..... 5 cts. per lb.	
Coffee Mills.....	30
Coffee Roasters.....	30
Coffee-pot Stands.....	30
Coffins of any materials.....	35
Coffin Trimmings.....	30
Coins, Cabinet of	Free
Coins, Silver Coins from the U.S.....	20

	P. C.
Coins, Gold and Silver, except U.S. silver coins	Free
Coins, base or counterfeit, importation prohibited	
Coir and Coir Yarn	Free
Collars of paper	35
Collars, ladies' embroidered	35
Collars, Celluloid or Xyolite ..... 24 cents per doz. and	30
Collars of linen and cotton ..... 24 cents per doz. and	30
Collars, lace collars	30
Colleges, articles for ..... see Philosophical Instruments	
Collodion ..... see Varnish	
Colchicum Seed	10
Colcothar ..... see item oxides	
Cologne, color in pulp	30
Cologne Water, and Perfumed Spirits, in bottles or flasks, not weighing more than four ounces	50
Cologne Water, and Perfumed Spirits, in bottles, flasks or packages, weighing more than four ounces each... see spirits ..... $2 per proof gal.	40
Colored Glass, plain	20
Colored Glazed Paper	35
Colored Fabrics woven in whole or in part of dyed or colored cotton yarn, or jute yarn, or of part jute and part cotton yarn or other material, except silk, N.E.S.	25
Colours and Paints, pulped or ground in oil or other liquids see paints	30
Colours, Metallic, viz : Oxide of Cobalt, Zinc and Tin, N.E.S	Free
Colours, in pulp ..... see paint	30
Colours, dry, not elsewhere specified	20
Colours ground in spirits, and all spirit varnishes and lacquers $1.00 per gal.	
Colouring, dry	20
Colodion Varnish ..... see varnish	
Coloured Sand	20
Colza Oil	20
Combs, Painters' graining combs	35
Combs, for dress and toilet, all kinds	35
Combs, curry combs, as Saddlers' hardware	35
Commercial blank forms, printed or lithographed	35
Communion Plate, when imported by and for the use of Churches	Free
Common Soap, brown or yellow ..... 1½ cents per lb.	
Common, soft and liquid soap, not perfumed	20
Compasses, for ships	Free
Composition Metal for the manufacture of filled gold watch cases	10
Composition Nails, Spikes and Sheathing Nails	20
Composition Fuel, in blocks	20

	P. C.
Composition ornaments	35
Compositions, medicinal ..... see Proprietary Medicines	
Compressed Yeast Cakes ..... see yeast, &c.	
Concentrated Lye	20
Condensed Coffee ..... see Coffee	
Condensed Milk, not sweetened	35
Condensed Milk, sweetened ..... ¼ per cent per lb.	35
Conium Cicuta, or Hemlock seed and leaf	Free
Confectionery and Sugar Candy ..... 1¼ cent per lb. and	35
Control Clocks, known as Watchmen's Clocks	35
Copper bars, rods, bolts and ingots	10
Coppered Iron or Steel Wire, N.E.S. See Wire	25
Copper Nails	35
Copper Rivets	35
Copper Burrs	35
Copper Sheathing not planished or coated	10
Copper, old and scrap	10
Copper, pigs	10
Copper, seamless drawn tubing	10
Copper, in sheets or subdivisions, shaped or otherwise mannfactured	30
Copper Sheets, tinned or planished	30
Copper in sheets or plates of not less than four inches in width	Free
Copper, in sheets of less than four inches in width	15
Copper in strips of less than four inches in width	15
Copper Wire, covered	35
Copper Wire, N.E.S	15
Copper Baths	30
Copper, sulphate of	Frec
Copper and Brass Wire Twisted ..... see item "brass"	
Copper Wire for boots and shoes ..... see item Brass Wire Twisted, &c	
Copper Wire Cloth	20
Copper, rolled round wire rods under ½ inch in diameter, when imported by wire manufacturers for use in making wire in their factories	Free
Copper, all other manufactures of, not elsewhere specified	30
Copper, sulphate of	Free
Copper, subacetate of	Free
Copper, precipitate of, crude	Free
Copperas, Sulphate of Iron	Free
Copy Books	35
Copying Presses	30
Copying Pencils	30
Corals ..... See Precious Stones	
Coral, cut or manufactured, N.E.S	20

	P. C.
Corers	30
Cords, diapers ... see Cotton Uncolored Fabrics.	
Cords and Tassels of silk or any other material	30
Cords, Yarn for the manufacture of ... see Yarns	
Cordage, cotton cordage and cotton braided cords	30
Cordage, of all kinds, N.E.S. ... 1¼ cents per lb. and	10
Cordials, as proprietary medicines, liquid	50
Cordials (see Spirits)	
Corduroy ... 2 cents per sq. yd. and	15
Corn, "dried or evaporated"	20
Corn, Indian, for ensilage ... see Indian Corn	
Corn, Indian, to be kiln dried, &c ... see Indian Corn	
Corn, Indian, N.E.S. ... 7½ cents per bushel.	
Corn, Indian, when damaged by water in transitu (on appraised value)	20
Corn Meal ... 40 cents per barrel	
Corn Flour, when found to contain all the properties of the corn or corn meal, less the bran and other parts removable by boiling only, and not capable of being used as starch without further change	20
Corn Meal, when damaged by water in transitu (on appraised value)	20
Corn Cob Pipes	35
Cornstarch or flour ... see Starch	
Cornelians ... See Precious Stones	
Cork Pressers	30
Corks and Cork-wood or Cork-bark, manufactured	20
Cork-wood or bark, unmanufactured	Free
Corkscrews	30
Cork Drawers	30
Corrugated Iron Flues (see Tubing)	
Corrugated Galvanized Sheet Iron	30
Cornice Poles and pole ends, brass	30
Cornwall or China Stone, ground or unground	Free
Corsets	35
Corsets, steel for ... [see Clock Springs in steel]	
Corset clasps, spoon clasps or busks, blanks, busks, side steels and other corset steels, whether plain, japanned, lacquered, tinned or covered with paper or cloth; also back, bone or corset wires, covered with paper or cloth. cut to lengths and tipped with brass or tin, or untipped, or in coils ... 5 cents per lb. and	30
Cosmoline, as Vaseline	Free
Cotton, raw	35
Cotton covered Wire	
Cotton Seed ... see Seeds.	
Cotton Bed Quilts, not including woven quilts or counterpanes	35

	P. C.
Cotton Belts	25
Cotton and Jute Tapestry	25
Cotton Tape, printed, for labels .....15 cents per lb. and	25
Cotton Fillets, &c., &c.....see item Fillets	
Cotton Damasks	25
Cotton Surcingles	35
Cottons, grey or unbleached, bleached cotton sheetings, drills, ducks, cotton or Canton flannels, not stained, painted or printed.....1 cent per sq. yd. and	15
Cotton, Denims, drillings, bed-ticking, ginghams, plaids, cotton or canton flannels, flannelettes, cotton tennis cloth, or striped Zephirs, ducks and drills dyed or colored, checked and striped shirtings, cottonades, Kentucky jeans, pantaloon stuffs, and goods of like description.....2 cents per sq. yard and	15
Cottons, all clothing made of cotton, or other material not otherwise provided for, including corsets, and similar articles made up by the seamstress or tailor, also tarpaulin, plain or coated with oil, paint tar, or other composition, and cotton bags made up by the use of the needle N. E. S.	35
Cottons, ginghams and plaids, dyed or coloured..... 2 cents per sq. yd. and	15
Cotton Handkerchiefs, printed or plain, in the piece or otherwise	25
Cotton Shirts .....$1 per doz. and	30
Cotton Ties, made up	35
Cotton Socks and Stockings.....10 cts. per lb. and	30
Cotton undershirts	35
Cotton Gloves	35
Cotton Drawers	35
Cotton-covered flat steel, cut to lengths, with brass on ends and eyeleted, as parts of clothing	35
Cotton, knitting yarn, hosiery yarn, and other cotton yarn, under No. 40, not bleached, dyed, or coloured..... 2 cents per lb. and	15
Cotton Yarns, not coarser than No. 40, bleached, unbleached or dyed, for use in covering electric wires; also for the manufacture of Cotton Loom Harness, and for use in the manufacture of Italian Cloths, Cotton Worsted or Silk Fabrics	Free
Cotton Yarns in cops only, made from single cotton yarns, finer than No. 40, when for use in their own factories by the manufacturers of Italian cloths, cashmere and cotton cloths for the selvages of said cloths, and for these purposes only	Free
Cotton, knitting yarn, hosiery yarn, dyed or coloured..... 3 cents per lb. and	15

	P. C.
Cotton, uncoloured cotton fabrics, viz:—Scrims and window scrims, cambric, cloths, muslin apron checks, brilliants, cords, piques, diapers, lenos, mosquito nettings, swiss jaconets, and cambric muslins, and plain striped or checked lawns	25
Cotton Braided Cords	30
Cotton Cordage	30
Cotton Collars .....24 cts. per doz. and	30
Cotton, nettings of cotton .....see item laces	30
Cotton Nettings, mosquito nettings..see cotton uncoloured fabrics	25
Cotton Netting for boots and shoes and gloves	10
Cotton Parasols and Umbrellas	35
Cotton Prunella, N. E. S.....2 cents per sq. yd. and	15
Cotton Prunella, for boots and shoes	10
Cotton Pillow Cases	35
Cotton Hose, lined with rubber.....5 cents per lb. and	15
Cotton, seamless bags.....2 cents per lb. and	15
Cotton Seed Oil (Olive Butter)	20
Cotton, sewing thread, in hanks, black, bleached and unbleached, three and six cord	12½
Cotton, sewing thread, on spools	25
Cotton Thread, all other, N. E. S.	20
Cotton Towels	25
Cotton Shawls	25
Cotton Twine.....1 cent per lb. and	25
Cotton Velveteens and Cotton Velvets	20
Cotton Cuffs .....4 cts. per pair and	30
Cotton Wadding, batting, bats and warps, and carpet warps, not bleached, dyed or coloured.... 2 cents per lb. and	15
Cotton Wadding, batting, warps, dyed or coloured ..... 3 cents and	15
Cotton warps on beams.....1 cent per sq. yd. and	15
Cottons, Winceys, checked, striped, or fancy Winceys, over 25 inches wide.....2 c. per sq. yd. and	15
Cotton, Winceys of all kinds, N.E.S	22½
Cottons, jeans, coutilles, cambrics, silicias and casbans, printed or dyed, not elsewhere specified	32½
Cottons, Jeans and Coutilles, when imported by dress, stay and corset makers, for use in their own factories	25
Cotton Yarn, colored, or part jute or part cotton yarns	25
Cottons, printed or dyed, cotton fabrics, N.E.S	32½
Cottons, manufactures of, N. E. S	20
Cotton Wool, not dyed	Free
Cotton Wool raw dyed, not to include wadding batts, batting or jeweller's wool	20
Cotton Waste and Rags	Free

	P, C.
Cotton Plush	20
Cotton Warp, No. 60, and finer	15
Cotton Seed, meal	Free
Cotton Seed Cake	Free
Cottonnades ..... see Cotton Denims, &c.	
Cottolene, a substitute for lard, same as lard ..... see lard	
Counterpanes or Quilts, white, with woven colored border	25
Counters, boot and shoe, made from leather board, ... ½ cent per pair.	
Coutilles ..... see Cotton Jeans, &c.	
Cow Hair, unmanufactured	Free
Cow Hair manufactures, N.E.S	20
Cracked Corn and Wheat	20
Cranberries ..... 30 cents per bushel	
Cranks for Steamboats ..... See Iron	
Cranks for Mills ..... see Iron	
Crapes of all kinds	20
Creoline, an antiseptic and disinfectant	20
Crocidolites ..... see Precious Stones.	
Crocks, earthenware, per gallon holding capacity .... 3 cts.	
Crop ends of steel rails for the manufacture of steel ..... $2 per ton	
Crowbars ..... 1 cent per lb. and	25
Cream of Tartar in Crystals	Free
Cream of Tartar, other, N. E. S	20
Crinoline, wire for ..... see Wire.	
Crucibles of Plumbago	30
Crucibles, N.E.S	20
Crucible Sheet Steel ..... see Sheet Steel in Steel.	
Crucible cast steel wire ..... see Wire.	
Cryolite, mineral	Free
Crystalized Tinplate	20
Crystal ..... See Precious Stones	
Crysolite ..... See Precious Stones	
Crystal and decorated glass tableware made expressly for mounting with silver-plated trimmings, when imported by manufacturers of plated ware	20
Crystal Soap, "a soap powder" ..... 3 cents per lb.	
Cubic Nitre, or Nitrate of Soda	Free
Cucumbers	25
Cudbear, Extract of	Free
Cues ..... see Bagatelle Boards.	
Cuffs of Celluloid or Xyolite ..... 4 cents per pair and	30
Cuffs of paper	35
Cuffs, of linen or cotton ..... 4 cents per pair and	30
Cummin Seed, crude ..... see Seed	Free
Cummin Seed, N.E.S ..... see Seed	10

	P. C.
Cups or other prizes won in competition	Free
Currant Vines and Bushes	20
Currant Wine	See Wine
Currants, green fruit	1 cent per quart
Currants, Zante and others, dried	1 cent. per lb.
Curled Hair	20
Curling Stones, so called, of whatever material made of	25
Curry Cards	35
Curry Combs	35
Curry Powders	25
Curtains when made up, trimmed or untrimmed	30
Curtains made of bamboo as furniture	35
Cuticura Resolvent, in dry powder	25
Cutters, tobacco cutters	30
Cutters, paper cutters	see Printing Presses.
Cutlery: Knives, plated wholly or in part, costing under $3.50 per doz	50 cents per doz. and 20
Cutlery, plated, other, N.E.S	30
Cutlery, not elsewhere specified	25
Cut Flowers	20
Cut Veneers over 1/16 of an inch in thickness as wood manufacture	25
Cut nails and spikes of iron or steel	1 cent per lb.
Cutch or Terra Japonica	Free
Cylinder needles	30

D

Damar gum	Free
Damask of cotton, of linen, or of cotton and linen, bleached, unbleached or colored	25
Damask, of Cotton, &c. This is held to include Damask Tabling, Napkins, Doylies, Table-cloths and similar articles.	
Dates, dried fruit	1 cent. per lb.
Debèges, woollen dress goods (see Woollen Fabrics, &c.)	
Decanters, and pressed or moulded table ware (see Glass.)	
Deer (glove leather) tanned or dressed, coloured or not coloured	see Leather.
Deer Tongue (powdered)	20
Deer Hair	20
Degras	20
Delaines, French [see Woollen Fabrics, &c.]	
Delineator, the	6 cents per lb. and 20
Demijohns (earthenware and stoneware) per gallon of holding capacity	3 cents
Demijohns, Glass [see Glass]	30

	P. C.
Demijohns containing liquid, to pay same rate of duty as if imported empty.....[see Glass]	30
Denims, cotton, dyed or colored.....2 cts. per sq. yd. and	15
Dental instruments, of all kinds.....	20
Desks, writing desks	35
Dessicated Cocoanut, sweetened or not.....8 cts. per lb.	
Diamonds, glaziers' as tools.....	35
Diamonds dust or bort.....	Free
Diamonds, set.....	20
Diamonds, unset, including black Diamonds for borers....	Free
Diamond Drills, for prospecting for [illegible]s, not to include motive power.....	Free
Diapers, brilliants.....see Cotton, Uncolored Fabrics.	
Dice, ivory or bone, fancy.....	35
Discs, steel, for harness.....	35
Discs or mills for copper rollers, &c.....see Blanketting, &c.	
Doeskins (woollen cloth) .....10 cents per lb. and	20
Dogs.....	20
Dog Skin Rugs, dyed.....	25
Dolls, all kinds and materials.....	35
Dolmans of cashmere.....10 cents per lb. and	25
Doors, for safes and vaults, of iron or steel.....	35
Door knobs.....	35
Drafts, cheques and receipts.....	35
Dragon's blood.....	Free
Drain Tiles, not glazed.....	20
Drain Pipes, Sewer Pipes, chimney linings or vents, and inverted blocks, glazed or unglazed, and earthenware tiles.....	35
Draughts and Chessmen of ivory or bone, fancy.....	35
Drawers (cotton hosiery).....	35
Drawers (wool hosiery).....10 cents per lb. and	20
Drawing paper, mounted.....	35
Drawings, N.E.S.....	20
Drawing Slates.....1 cent each and	20
Drawn Tubing, copper and brass, seamless.....	10
Drawn Tubing, zinc, seamless.....	10
Dressed Flag Stones.....$2 per ton.	
Dressed Freestone.....	30
Dressing, for boots and shoes.....	30
Dressings, harness, and leather.....	30
Dressine [see British gum].....1 cent per lb.	
Dried Fruits.....See Fruits	
Dried Roots, not elsewhere specified.....	20
Dried Vegetables.....see Vegetables	
Driers, liquid.....see Varnish.	
Drillings (cotton) dyed or colored.....2 cts. per sq. yd. and	15

	P. C.
Drills (cotton) not stained, painted or printed..... 1 cent per sq. yd. and	15
Drop Black, ground in Japan, as varnish, 20 cts. per gal. and	25
Drops, medicinal.....see Proprietary Medicines.	
Druggets and carpet squares, wool.....see Carpets.	
Druggets (dyed cotton)	32½
Drugs and Chemicals, not elsewhere specified	20
Drugs, not elsewhere specified, in a crude state, used in dyeing or tanning.....	Free
Dryers mixed with paints or spirits.....see Paints.	
Dryers Japan, not mixed with paint or spirits..... 20 cts. per gall. and	25
Dry white and red lead, orange mineral and zinc white.....	5
Dry Putty, for polishing granite	20
Dualin.....5 cents per lb. and	20
Duck, for belting and hose, when imported by manufacturers of rubber goods for use in their factories.....	Free
Duck (cottons) bleached or unbleached, not stained, painted or printed .....1 c. per sq. yd. and	15
Duck, cotton, colored.....see item Denims in cotton 2 cents per sq. yard and	15
Duck, printed and dyed, as printed cotton.....	32½
Duck (linen) not elsewhere specified.....	20
Dukehart's Malt Extract, see spirits...$2 per proof gal. and	30
Dutch Metal.....	20
Dust (bone) for manufacture of Phosphates and Fertilizers	Free
Dust (bone) other.....	20
Dust, sawdust, ground or pulverized.....	25
Dust, sawdust, N.E.S.....	20
Dust, anthracite coal dust.....	Free
Dusts, other coal dust	20
Dust, zinc dust	Free
Dust, diamond dust.....	Free
Dust, not elsewhere specified.....	20
Dutch or Schlag Metal, leaf.....	30
Dye Wood, ground or further advanced in manufacture than in chips	20
Dyeing articles, in crude state, not elsewhere specified.....	Free
Dyes, aniline and coal tar.....(see Aniline)	
Dye, jet black.....	20
Dyes, not elsewhere specified.....	20
Dynamite..... 5 cts. per lb. and	20

E

	P. C.
Earth, ochrey earth.....see item Oxides.	30
Earth Closets	35
Earth, Fuller's, prepared	20
Earth, Fuller's, not prepared	Free
Earthenware Tiles	35
Earthenware and Stoneware, Demijohns or Jugs, Churns and Crocks, per gall. holding capacity...3 cts. per gall.	
Earthenware, stoneware and white granite, or iron stoneware and C. C. ware, whether decorated, printed or sponged or not, not elsewhere specified	35
Earthenware and Stoneware, brown or coloured, and Rockingham ware and all earthenware not elsewhere specified	35
Earthenware, porous, known as terra cotta, lumber, brickwood, cellular pottery and Holdstein or wood stone, intended for making buildings fire-proof	35
Eau Dentrifice.....same rate as perfumed spirits	
Ebony, not further manufactured than sawn or split	Free
Ebony, manufactures of.....see Wood	
Edge Tools, not elsewhere specified.....see Tools	
Egg Yolk, in bulk, preserved with salt, but not otherwise mixed	20
Eggs	Free
Egg cases, containing eggs	20
Egg boxes, when imported from the United States to be filled with eggs and exported, may be returned to Canada to be refilled without requiring duty a second time, but duty must be paid on first importation	25
Egg Beaters	30
Elastic Webbing	25
Elder Wine.....See Wine	
Electric and Galvanic Batteries	25
Electric light motors	25
Electric arc light carbons, &c.....see item Carbons.	
Electric Lights, apparatus, N.E.S.	25
Electro-plated Ware, not classed as jewelry	30
Electrotypes, Stereotypes, and celluloids, &c.....see item Stereotypes.	
Elixirs, medicinal.....see Spirits.	
Embalming Fluid (see spirits).....$2 per proof and	30
Embalming Boards	35
Embossed Paper, extra heavy, for cracked and damaged walls	35
Embossed books, for the blind.....see books educational	Free
Embossed Cards, or Christmas and New Year's chromos... 6 cts. per lb. and	20

	P. C.
Embroidery and Sewing Silk	25
Embroideries	30
Emeralds	See Precious Stones
Emery, in blocks crushed or ground	Free
Emery Cloth	30
Emery Paper	30
Emery Wheels	25
Emetic, tartar	see Blood Albumen
Enamelled Iron Ware	35
Ends for Suspenders, finished	35
Engines, Locomotives	30
Provided that any locomotive which, with its tender, weighs 30 tons and over shall pay a duty of not less than $2,000.	
Engines, Fire	35
Engines, steam, of ships or other vessels built in any foreign country, &c., see item ships	25
Engines, all others, and boilers, N.E.S.	30
Engravings	see item paintings 20
Enos, Fruit Salts	25
Entomological specimens	Free
Envelopes, paper, of all kinds	35
Ergot	Free
Esparto, or Spanish Grass, for the manufacture of paper	Free
Essences of all kinds containing or mixed with spirits (see spirits)	
Essence of Coffee	5 cents per lb.
Essences, other, N.E.S	20
Essential or Volatile Oils, for manufacturing purposes	20
Essential oil, for toilet	30
Ether, Sulphuric Ether	5 cents per lb.
Ether, nitrous ether	see spirits
Excelsior for Upholsterers' use	20
Extract of Monjeet	sce Madder
Extracts, containing spirits (see spirits)	
Extract of Logwood, fustic, oak and oak bark	Free
Extract of Logwood in liquid form, containing no other ingredient	Free
Extract Dukehart's malt extract (see spirits)	$2 per proof gallon and 30
Extract of Rennet	see Rennet
Extract of Malt (non-alcoholic), for medicinal purposes	25
Extract of Sumac for Tanning, &c.	see Camwood
Extract of Sumac, other, N.E.S	20
Extract of Fluid Beef, not medicated	25
Extract of coffee or substitute therefor, of all kinds	5 cents per lb

	P. C.
Extract of Wool, N.E.S.	20
Extract of Archill	Free
Extract of Cudbear	Free
Extract of Madder	Free
Extract of Indigo	see Indigo
Extract of Saffron	Free
Extract of Safflower	Free
Extract Proprietary Medicine (see Proprietary Medicines)	
Extract of Indian Madder	see Madder
Extracts, N.E.S.	20
Evergreens	20
Eyelets of Brass	30
Eyelets of Tin	25
Eye glasses, finished	30
Eye glasses, unfinished, and parts of	25

F

Fancy Work Boxes, writing desks, glove boxes, handkerchief boxes, manicure cases, perfume cases, toilet cases, and fancy cases for smokers' sets. and all similar fancy articles made of bone, shell, horn, ivory, wood, leather, plush, satin, silk, satinette or paper; dolls and toys of all kinds, including sewing machines, when not more than two dollars in value, and toy whips; ornaments of alabaster, spar, amber, terra cotta or composition, statuettes and bead ornaments, N.E.S.	35
Fancy Grasses dried, but not colored nor otherwise manufactured	Free
Fans,	to be rated according to material.
Farina	see starch
Faucets, metal	30
Fashion Pamphlets, illustrated	6 cts. per lb. and 20
Fashion Plates, Tailors and Mantle Makers.	6 cts. per lb. and 20
Feathers, Ostrich and Vulture, undressed	15
Feathers, Ostrich and Vulture, dressed	35
Feathers, for beds	25
Feathers, of all kinds, not elsewhere specified	25
Feather Beds	35
Felloes, spokes, hubs and parts of wheels, rough, hewn or sawn only	15
Felloes, spokes, hubs, and parts of wheels, finished, dutiable as carriage parts	see Carriages
See item, hickory lumber sawn to shape for spokes of wheels, etc.	
Felspar and Cliff Stone, ground or unground	Free
Felt, pressed of all kinds, not filled or covered by or with any woven fabrics	17½

	P. C.
Felt, (pull over hats) ....see item hats	30
Felt, adhesive, for sheathing vessels	Free
Felt, printed as carpets	25
Felt, N. E. S.....	20
Felt Cloth, wool of every description, not elsewhere specified 10 cts. per lb. and	20
Felt Boots and Shoes.....	25
Felt Hats.....	30
Ferro-manganese, for the manufacture of iron or steel..... $2 per ton	
Ferro-silicon, for the manufacture of iron or steel..... $2 per ton	
Ferrules, for umbrellas and parasols.....See Umbrellas	
Ferrules, wire ferrules of iron, steel or brass, N.E.S.....	30
Fertilizers, Artificial and Mineral.....	20
Fibre, Mexican. and tampico or istle.....	Free
Fibre, vegetable, for manufacturing purposes.....	Free
Fibre Ware, indurated fibre ware, vulcanized fibre ware. and all articles of like material.....	30
Fibre, vegetable, twisted for convenience in transportation ..	Free
Fibrilla	Free
Figs (dried fruit).....1 cent. per lb.	
Filberts.....3 cents per lb.	
Files and Rasps	35
Files, steel for.....see Files in steel	
File Blanks.	30
Fillets, of Cotton and Rubber, not exceeding 7 inches wide, for manufacture of card clothing.....	Free
Filter Paper, in sheets.....	25
Filter Paper, cut to shape.....	35
Finger Bars and reapers' and mowers' bars, being angle iron or steel, cut to exact length, rolled, sheared off and straightened, with a slot cut out of the side of each bar; as parts of reapers and mowers.....	35
Finger Bars, railway (iron or steel) .....see Iron	30
Fingering Yarn, under No. 30.....10 cts. per lb. and	20
Fire-clay Vents or chimney linings	35
Fire-arms, muskets, rifles, pistols and shot guns, N.E.S....	20
Fire-arms, imported by and for use of army and navy.....	Free
Fire-arms, for Canadian militia....see articles for use of, etc.	
Fire-brick stove lining, as parts of stove	30
Fire-brick ..... See Brick, fire	
Fire-brick, for building or repairing furnaces for gas work..	Free
Fire Clay gas logs.....	20
Fire-clay gas retorts.....	20
Fire Clay retorts, crucibles.....	20
Fire Clay.....	Free

	P. C.
Fire Engines, N. E. S.	35
Fire Extinguishers (chemical)	30
Fire-proof Paint.....see item Oxides	30
Fire Works	25
Fire Hose, of cotton or linen, lined with rubber, 5 cents per lb. and	15
Fire Dogs	30
Fish Skins and fish offal, when imported by manufacturers of glue for use in their factories	Free
Fish.—Mackerel ..... 1 cent per lb.	
Herrings, Pickled or Salted, in barrels. ½ cent per lb.	
Salmon, Pickled, or Salted ..... 1 cent per lb.	
All other Fish, pickled or salted, in bbls . 1 cent per lb.	
Foreign caught fish, imported otherwise than in bbls. or half bbls., whether fresh, dried, salted or pickled, not specially enumerated or provided for ..... 50 cents per 100 lbs.	
Smoked and Boneless Fish ..... 1 cent per lb.	
Anchovies and Sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one half inches deep ..... 5 cents per box.	
In half boxes measuring not more than five inches long, four inches wide, and one and five-eights deep ..... 2½ cents per box.	
In quarter boxes, measuring not more than four and three quarter inches long, three and one-half inches wide, and one and a quarter deep ... 2 cts. per box.	
Imported in any other form	30
Fish preserved in oil, except Anchovies and Sardines....	30
Salmon and all other fish prepared or preserved, including oysters, not specially enumerated or provided for	25
Oysters shelled in bulk ..... 10 cents per gall.	
Oysters, pails containing, &c., &c.....see item Pails	
Oysters, canned, in cans not over one pint ..... 3 cents per can, including the cans.	
Oysters in cans, over one pint and not over one quart 5 cents per can, including the cans.	
Oysters in cans exceeding one quart, an additional specific duty of five cents for each quart or fraction of a quart of capacity, including the cans ..... 5 cents per quart.	
Oysters in the shell	25
Packages containing Oysters or other Fish, not otherwise provided for	25
Oils, spermaceti, whale and other fish oils, N. E. S...	20

	P. C.
Fish (*continued.*)	
Provided that the whole or part of the said duties hereby imposed may be remitted upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Government of the United States and Newfoundland, or either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada in reduction or repeal of the duties in force in said countries.	
Fisheries, the produce of all other, N.E.S	20
Fish, fresh, dried, salted or smoked, Fish oil, and all products of fish and seal oil, the natural products of Newfoundland	Free
Fish hooks, nets and seines, and fishing lines and twines, but only to include sporting fishing tackle or hooks with flies or trawling spoons or threads or twines commonly used for sewing or manufacturing purposes.....	Free
Fish Hooks, N.E.S.....	30
Fish Nets and Seines, N.E.S..... ...see Hammocks	35
Fish Oils.....see Oils.	
Fishing Rods.....	30
Fishing Flies with hooks	30
Fish Plates, railway.....$12 per ton.	
Flannels, canton.....see Denims in Cotton.	
Flannels, not printed.....see Cotton, bleached, &c	
Flannels, of every description, not elsewhere specified (wool) 10 cts. per lb. and	20
Flannelettes cotton.....see Denims in cotton. 2 cents per sq. yard and	15
Flasks (see Glass).....	
Flax fibre, scutched.... .....1 cent per lb.	
Flax fibre, hackled .....2 cents per lb.	
Flax, tow of, scutched or green .....½ cent per lb.	
Flax Seed..... 10 cents per bush.	
Flax Seed Oil.....1¼c. per lb.	
Flax Twine, Sail Twine, when to be used for boat and ship sails.....	5
Flax Twine, other, N. E. S..... ....see Twine.	
Flax, damask of linen.....	25
Flax, linen handkerchiefs.....	25
Flax Canvas for ships' sails.....see Canvas.	
Flax, Towels.	25
Flax, manufactures of, not elsewhere specified.....	20
Flint, flints and ground flint stones.....	Free
Flint Paper	30
Floor and Ornamental Tiles.....	35
Floor Oil Cloth.....5 cents per square yard and	20

	P. C.
Florist Stock, viz. : Palms, orchids, azaleas, cacti and flower bulbs of all kinds	Free
Flounces	see Frillings.
Flour, Grain and Meal of all kinds, when damaged by water in transitu (on appraised value)	20
Flour, Buckwheat or Meal	¼ cent per lb.
Flour, gluten flour, a special diabetic food	20
Flour, of Corn or Corn Meal	40 cents per bbl.
Flour of Rye	50 cents per bbl.
Flour of Rice	2 cents per lb.
Flour of Sago	2 cents per lb.
Flour, Wheat	75 cts. per bbl.
Flowers, artificial, not elsewhere specified	25
Flower Seeds	see Seeds.
Flower Bulbs of all kinds	Free
Fluting Machine	30
Fly Paper	35
Fog Signals, detonating	25
Folders	see Labels.
Folding Machines	see Printing Presses.
Foliæ Digitalis	Free
Food, health food, a specially prepared wheat flour or meal.	20
Food, Milk, and other similar preparations	30
Foot Grease, being the refuse of the cotton seed after the oil is pressed out, but not when treated with alkalis	Free
Foot Scrapers	30
Force Pumps	see Pumps in Iron.
Forgings for axles, axle blanks or bars, for carriages other than railway or tramway vehicles	1 cent per lb. and 30
Forgings for axles for R.R. cars and tramway vehicles and other, N.E.S.	$30 per ton, but not less than 35
Forgings of iron or steel, or forgings of whatever shape or in whatever stage of manufacture, N.E.S., ½ cent per lb., but not less than	35
Forks, cast iron, not handled nor ground, or otherwise further manufactured	10
Forks, hay, manure, &c., see item Agricultural Implements	
Forks, toasting forks	30
Fossils	Free
Fowls, domestic pure bred, also pheasants and quails for improvement of stock	Free
Fowls, other	20
French or Flower Odors, imported in tins of not less than 10 lbs. each [see pomades]	15
French Mustard, liquid, to pay same duty as sauces and catsups.	
French Mustard, N.E.S.	25

	P. C.
Frillings and Flounces, made up by the seamstress.....	35
Fringe, Bullion Fringe.....	Free
Fringes, other.....	30
Fringes, yarns for the manufacture of.. .....see Yarns.	
Frogs, railway, iron or steel.....see Iron or Steel	
Frog points, railway, iron or steel.....see Iron or Steel	
Fruit Syrups.....see item Lime Juice.	
Fruits, dried, Apples.....2 cents per lb.	
Fruit, dried, Raisins..... 1 cent per lb. and	10
Fruits, dried, Currants, Dates, Figs, Prunes, and all others, not elsewhere specified.....1 cent. per lb.	
Fruit, green, viz., bananas, plantains, pineapples, pomegranates, guavas, mangoes and shaddocks; and wild blueberries and wild strawberries.....	Free
Fruits, green, apples including duty on barrel...40c. per brl.	
Blackberries, gooseberries, raspberries and strawberries N.E.S., the weight of the package to be included in the weight for duty.....3c. per lb.	
Cherries and currants.....1c. per qt.	
Cranberries, plums and quinces..... 30c. per bushel.	
Peaches, N.E.S., the weight of the package to be included in the weight for duty.....1c. per lb.	
Fruits green, Grapes..... 2 cts. per lb.	
Fruits green, Lemons .....see Oranges	
Fruits green, Oranges.....see Oranges	
Fruit green, other N.E.S.....	20
Fruits in air-tight cans or other pkgs. weighing not over 1 lb. 3 cents per can. and 3 cents additional per can or pkg. for each pound or fraction of a pound over 1 pound in weight. The rate to include the duty on the cans or other pkgs. and the weight on which duty shall be payable, to include the weight of the cans or other pkgs.	
Fruits, preserved in brandy and other spirits..$1.90 per I.G.	
Fruit Jars, of glass [see Glass].....	
Fruit Juice.....see Lime Juice	
Fruit Presses.....	30
Fuller's Earth (not prepared).....	Free
Fuller's Earth, prepared.....	20
Furniture, of wood, iron or any other material, for house, cabinet or office, finished or in parts, including hair, spring and other mattrasses, caskets, bolsters and pillows, etc., etc	35
Furniture.....see Settlers' Effects.	
Fur Felt Hats..... .....see Hats	30
Fur Skins, of all kinds, not dressed in any manner.....	Free
Fur Skins, wholly or partially dressed.....	15

	P. C.
Fur hats, caps, muffs, tippets, capes, coats, cloaks and other manufactures of fur	25
Furs, hatters', not on the skin	Free
Fuse, not elsewhere specified	20
Fusil Oil	see Spirits
Fustic	see Extract of Logwood

G

Gaiters, woolen clothing	10 cts. per lb. and 25
Galateas, cottons	2 cts. per sq. yd. and 15
Galvanized Nails and Spikes, wrought and pressed	1½ cent per lb., but not less than 35
Galvanic Batteries	25
Galvanized sheet iron, thicker than No. 20	30
Galvanized iron ware	35
Galvanized sheet iron, No. 20 gauge	30
Galvanized sheet iron, thinner than No. 20 gauge	12½
Gambier or Terra Japonica, or Cutch	Free
Game	20
Gannister	Free
Garden Rakes	5 cts. each and 25
Garden Seeds	see Seeds
Garnets	See Precious Stones
Gas Retorts, fire clay	20
Gas Meters	35
Gas and Coal Oil Fixtures, or parts thereof	30
Gas Coke (the product of gas works) when used in Canadian manufactures only	Free
Gas Light Shades	30
Gas Pipes of cast iron [see Iron] $12 per ton and not less than	35
Gas, for dentists and others	20
Gasaliers	30
Gelatine, and all similar preparations	20
Gentian Root	Free
Geographical, topographical, and astronomical maps, charts, and globes, N.E.S	20
German spirits of nitrous ether (sweet nitre)	see Spirits.
German Potash Salt	see Kainite.
German Egg Yolk	20
German and Nickel Silver, manufactures of, not plated	25
German and Nickel Silver, rolled or in sheets	Free
German and Nickel Silver, manufactures of, plated, N.E.S.	30
German Mineral Potash	Free
Giant Powder	5 cts. per lb. and 20
Gigs	See Carriages
Gilling twine, imported for the use of the fisheries	Free
	See Fsh Hooks

	P. C.
Gilling Twines	see Twines
Gilling or linen thread	20
Gilt ware, of all kinds, N.E.S	30
Gimp, imitation leather gimp	30
Gin (Geneva) see spirits	$2 per proof gal.
Gin (Old Tom)	$2 per proof gal.
Ginger, preserved ginger	35
Ginger Ale	20
Ginger Ale (Extract)	see Spirits.
Ginger, unground	10
Ginger and Spices, of all kinds, ground	25
Ginger Wine, containing not more than 40 per cent of proof spirits	75 cts. per Imp. gallon
Ginger Wine, containing more than 40 per cent of proof spirits	$2 per Imp, gal.
Gingham, cotton	2 cts. per sq. yd. and 15
Ginseng Root	Free
Girders, iron or steel	See Angles in Steel
Girondoles and Gasaliers	30
Glacier window decorations	6 cents per lb. and 20
Glass, bent plate glass	20
Glass, colored glass shades, not figured, painted, enamelled or engraved	20
Glass, Ornamental, figured and enamelled colored glass; painted and vitrified; figured, enamelled, and obscured white glass, and rough rolled colorless glass	25
Glass, Carboys and Demijohns, empty or filled, Bottles and Decanters, Flasks and Phials of less capacity than eight ounces	30
Glass, crystal and decorated table ware for mounting with silver plated trimmings, &c.	see Crystal, &c.
Glass, Flasks and Phials of eight ounces capacity and over, Telegraph and Lightning Rod Insulators, Jars and Glass Balls, and cut, pressed or moulded Table Ware	5 cents per doz. pieces and 30
Glass, Lamp, gas light and electric light shades, lamps, and lamp chimneys, side lights and head lights, globes for lanterns, lamps, electric lights, and gas lights, N.E.S.	30
Glass, plain colored, stained, tinted, or muffled glass in sheets	20
Glass, stained glass, windows	30
Glass, common and colorless window glass	20
Glass, imitation porcelain shades	20
Glass Stoppers	20
Glass Gauges	20
Glass and Emery Paper	30
Glass, silvered glass, bevelled	35

	P. C.
Glass, silvered, N.E.S	30
Glass, Plate, not silvered	(see Plate Glass)
Glass, all other, and manufactures of, not elsewhere specified, including bent plate glass	20
Glazier's hacking knives as tools	35
Glazier's diamonds as tools	35
Glengarry or Scotch Caps	30
Globes, Geographical, &c., N.E.S	20
Globes, Geographical, when imported by and for use in Colleges and Schools	(see Philosophical Instruments)
Globes, for lanterns, &c	30
Globes, incandescent light globes	25
Gloves, cotton and lisle and thread	35
Gloves, silk	35
Gloves and Mits, all other	35
Glove Leathers	see Leather
Gloy Paste, as British gum	1 cent per lb.
Glue, sheet, broken sheet and ground	3 cents per lb.
Glue, liquid	30
Gluten Flour and special diabetic food	20
Glucose Syrup	see Syrup, N.E.S.
Glucose and Grape Sugar, to be classed and rated for duty as sugar, according to grade, by Dutch Standard	see Sugar
Glycerine	20
Goat Hair, unmanufactured	Free
Goat Hair, manufactured	see Wool
Gold Beaters' moulds	Free
Gold beaters' skins	Free
Gold Laces, &c	30
Gold and Silver Ware, plated, N. E. S	30
Gold and Silver Cloth	30
Gold Medals	20
Gold and Silver Jewelry	20
Gold and Silver leaf, and Dutch or schlag metal leaf	30
Gold Leaf, imitation	30
Gold and Silver, manufactures of, not elsewhere specified	20
Gongs for doors, as bells	30
Gooseberries, the weight of the package to be included in the weight for duty	3 cents per lb.
Gooseberry bushes	1 cent each.
Grain, of all kinds, when damaged by water in transitu (on appraised value)	20
Granite, white granite or iron stoneware	see Earthenware
Granite Ware	35
Granite and Freestone, dressed	30
Granite, other	see Stone

	P. C.
Grapes, green fruit	2 cents per lb.
Grape Vines, costing 10 cents and less	2 cents each
Grape Vines, N.E.S	20
Grass, plaits	Free
Grass, pulps of, for manufacturing purposes	Free
Grass, Spanish, and other, for manufacturing purposes	Free
Grass, Manilla	Free
Grasses, fancy	see Fancy Grasses.
Grass, manufactures of, N. E. S	20
Grass Seed	see Seeds
Gravels	Free
Grease, rough, the refuse of animal fat for the manufacture soap only	Free
Grease, Axle	1 cent per lb.
Grease, Foot	see item Foot Grease
Grease, also called Albany compound	25
Grease, other, N.E.S	20
Grey tartar	see Blood Albumen
Grindstones	see stones
Grindstone Fixtures	30
Ground or pulverized saw dust (wood)	25
Guano, and other animal and vegetable manures	Free
Guano, artificial	20
Guavas green fruits	Free
Gum Senegal,	Free
Gums, Amber, Arabic, Australian, Copal, Damar, Mastic, Sandarac, and Tragacanth	Free
Gum Gedda and Gum barberry	Free
Gum Kanrie	Free
Gums, chewing sweetened	1¼ cent per lb. and 35
Gums, chewing, not sweetened	20
Gum, British	1 cent per lb.
Gum, sappato gum	20
Gum, opium, [drug]	see item Opium.
Gum, shellac	Free
Gums, Assafœtida, Camphor and others, not elsewhere specified	20
Gum Arabic, artificial, a British gum	1 cent per lb.
Gumwood lumber	see item Lumber.
Gunpowder, gun, rifle and sporting, in kegs, ½ kegs, and ¼ kegs, and similar packages	5 cents per lb.
Gunpowder, cannon and musket, in kegs and bbls	4 cents per lb.
Gunpowder, canister, 1 lb. and ½ lb. tins	15 cents per lb.
Gunpowder, blasting and mining	3 cents per lb.
Gun Wads, of all kinds	35
Gun Covers	30

	P. C.
Gun Caps, Percussion	35
Gun, rifle and pistol cartridges and cartridge cases, N.E.S.	35
Gut, catgut ..... see Catgut	
Gut and Worm Gut, manufactured or unmanufactured, for whip and other cord	Free
Gut, manufactures of, N.E.S	20
Gutta Percha Clothing ..... see Clothing	
Gutta Percha, crude	Free
Gutta Percha, manufactures of, not elsewhere provided for...	25
Gypsum, crude (Sulphate of Lime)	Free
Gypsum, ground and calcined ..... see Plaster of Paris	
Gypsum or Plaster of Paris, ground not calcined	10 cents per 100 lbs.

H

Hair, Angola, Bison, Buffalo, Camel, Goat, Hog, Horse and Human, cleaned or uncleaned, but not curled or otherwise manufactured	Free
Hair, curled	20
Hair, braids, chains or cords of	30
Hair Cloth, of all kinds	30
Hair Mattrasses	35
Hair, manf. of, N. E. S	20
Hair Oils, Pomatums and Pastes, and all other perfumed preparations (non-alcoholic) used for the hair, mouth and skin	30
Hair, tooth and skins washes, containing spirits	$2 per proof gal. and 30
Hair Pins	30
Hammers, weighing 3 lbs. or over	1 cent per lb. and 25
Hammers, other, N.E.S	35
Hams, fresh, salted, dried or smoked.	3 cts. per lb.
Hammocks and lawn tennis nets and other like articles manufactured of twine	35
Handles for scythes or snaths	35
Hand Carts	30
Handkerchiefs, cotton and linen, plain or printed, in the piece or otherwise	25
Handkerchiefs, Silk	30
Handcuffs	30
Hardware, builders', cabinetmakers', harnessmakers', and saddlers' hardware, including curry combs, carriage hardware, locks, butts and hinges, N.E.S., saws of all kinds, and tools of all kinds, N.E.S.	35
Hardware, house furnishing and other N.E.S	30
Harness for cotton looms, manufactures of twine ..... see Twine and Hammocks	

	P. C.
Harness dressing	30
Harness soap	30
Harness and saddlery of every description and parts of the same	35
Harness makers' hardware	35
Harrows	35
Harvesters	35
Hatchets, N.E.S.	35
Hat boxes	30
Hats, caps and bonnets, N.E.S.	30
Hatters' bands, bindings, tips and sides, and linings, both tips and sides when imported by hat and cap manufacturers for use in their factories in the manufacture of hats and caps only	Free
Hatters' plush, of silk or cotton	Free
Hatters' Sweat Leather	25
Hatters' furs, not on the skin	Free
Hatters' Irons ..... $16 per ton, but not less than	30
Hay and Straw	20
Hay Forks ..... See Agricultural Implements	
Hay Knives ..... $2 per doz. and	20
Head Lights, glass ..... See Glass	30
Heavy Oil or Carbolic Oil	10
Hemlock Bark	Free
Hemlock, seed and leaf	Free
Hemp, undressed	Free
Hemp Surcingles	35
Hemp, Indian, (crude drug)	Free
Hemp Rags, fit only for manufacture of paper	Free
Hemp, Carpeting, Matting and Mats	25
Hemp Cordage ..... 1¼ cents per lb. and	10
Hemp Twine ..... see Twine.	
Hemp, other manufactures of, not elsewhere specified	20
Henbane leaf	Free
Herrings ..... see Fish	
Hickory Spokes, rough turned, not tenonted, mitred, throated, faced, sized, cut to length, round tenoned or polished	Free
Hickory billets, not further manufactured than sawn or shaped to be used in the manufacture of tool handles ..... see Lumber and Timber.	Free
Hickory lumber unmanufactured	Free
Hickory, manufactures of ..... see Wood	
Hides, raw, whether dry, salted or pickled	Free
Hinges, N.E.S.	35
Hinges, T and strap hinges ..... 1 cent per lb. and	25
Hinge blanks ..... 1 cent per lb. and	25

	P. C.
Hob Nails.....1½ cent per pound, but not less than	35
Hoes .....5 cents each and	25
Hogs hair, unmanufactured.....	Free
Hogs hair, dyed and manufactured, N.E.S.....	20
Hollow-ware, galvanized, glazed or enamelled, of cast or wrought iron.....	35
Holly	20
Homœopathic Alcohol, see Spirits.....$2 per proof gallon	
Homœopathic Tinctures, see Spirits...$2 per proof gal. and	30
Hominy, in bbls .....40 cents per bbl.	
Hominy, N. E. S.....	20
Honey, in the comb or otherwise, and imitations and adulterations thereof .....3 cents per lb.	
Hoof Ointment.....	25
Hoofs, horns and horn tips	Free
Hoof, buttons made of.....see Buttons.	
Hoop Iron.....see Iron	
Hoop Skirts and similar goods, N. E. S.....	35
Hops ..... 6 cents per lb.	
Hop extract and hop roots.....	20
Horn, buttons made of.....see Buttons	
Horn and Ivory, manufactures of, fancy.....	35
Horn and Ivory, manufactures of, N.E.S.....	20
Horns.....	Free
Horn Tips	Free
Horn Strips, used in making corsets	Free
Horned Cattle, for improvement of Stock.....	Free
Horned Cattle, not elsewhere specified.....	30
Horse Clothing, shaped (woolen).....10 cents per lb. and	25
Horse Clothing, shaped, of cotton or any material, N.E.S.	30
Horse Blankets, not shaped.....10 cents per lb. and	20
Horse boots made of leather.....	25
Horse Clippers.....	30
Horse Shoes.....1½ cent per lb., but not less than	35
Horse Shoe Nails .. ... 1½ cent per lb., but not less than	35
Horse collar cloth.....10 cents per lb. and	20
Horses, for improvement of stock.....	Free
Horses of Settlers.....see Settlers Effects	
Horses, not otherwise specified.	20
Hose, Rubber.....5 cents per lb. and	15
Hose, of linen or cotton, lined with rubber..... 5 cents per lb. and	15
Hosiery, of Cotton .....see Cotton	
Hosiery, of Silk.....	30
Hoisery, Wool, of all kinds, not elsewhere specified..... 10 cents per lb. and	20
House Furniture.....	35

	P. C.
House Furniture of Settlers	Free
House Furnishing Hardware, not otherwise provided for	30
House Furnishing Hardware. This is held to include the following articles, and all similar goods N.E.S., viz: Blother baths, Boot Jacks (metal), Butter triers, Can openers, Cheese triers, Cork drawers, Corkscrews, Cherry Stoners, Copying presses, Clothes line cleats, Coffee pot stands, Coffee roasters, Coffee mills, Cork pressers, Cake turners, Curling tongs and irons, Champagne syphons and taps, Carpet stretchers, Carpet sweepers, Combination tools, Egg beaters, Faucets (metal), Fluting machines, Fire dogs, Fire iron stands, Foot scrapers, Fruit presses, Grind stone fixtures, Hooks of all kinds, Ice cream freezers, Ice picks, Ice chisels, Ice choppers, Knife steels and sharpeners, Lemon squeezers, Mangles, Match safes and boxes, Meat choppers and pounders, Mincing knives, Mills (coffee, spice and similar articles), Mop stick fixtures, Molasses gates, Meat stuffers, Nut crackers, file hooks; Pen racks and and holders, Paper weights not lead, Printing irons, Quilt frame clamps, Stands (coffee and teapot), School ink wells, Spice mills, Skewers, Soapstone foot warmers, Stove shovels, Shelf brackets, Twine boxes, Tobacco cutters, Towel racks and rollers, Toasting forks.	
Hubs, rough hewn or sawn only	15
Hubs, finished, plain	25
Hubs, spokes, felloes and parts of wheels, when finished as parts of Carriages ... see Carriages	35
Huckleberries	20
Hydraulic Cement or Water Lime, ground, including bbl... 40 cents per bbl.	
Hymn Books,	5
Hyoscyamus Leaves	Free
Hyoscyamus Seed ... see Seeds	
Hydrants, Valves and Water-gates	30

I

Ice	Free
Ice Cream Freezers	30
Ice Picks, house-furnishing hardware	30
Ice creepers	30
Ice creepers, steel for ... see ice creepers in steel.	
Ice Chisels	30
Ice Boxes	35
Iceland moss, &c ... see Moss.	
Imitation Precious Stones, not set	10

	P. C.
Imitation Porcelain Shades	20
Incense	20
Indian Corn, of the varieties known as "Southern White Dent Corn," or horse tooth ensilage corn, and "Western Yellow Dent Corn," or horse tooth ensilage Corn, when imported to be sown for soiling and ensilage, and for no other purposes, under regulations to be made by the Governor-in-Council	Free
Indian Corn, to be kiln dried and ground into meal for human food, or ground into meal and kiln-dried for such regulations as are made by the Governor-in-Council, there may be allowed a drawback of ninety per cent. of the duty paid.	
Indian Corn, N.E.S.	7½ cents per bush.
Indian Corn Meal	40 cents per bbl.
Indian Corn and Corn Meal, when damaged by water in transitu on appraised value	20
Indian Hemp, crude drug	Free
India Rubber boots and shoes with tops or uppers of cloth or of material other than rubber	35
India Rubber, boots and shoes, N.E.S	25
India Rubber Clothing	see item Clothing.
India Rubber, vulcanized handles for knives and forks	10
India Rubber Hose, Belting, Packing, Mats and Matting,	5 cents per lb. and 15
India Rubber Rugs	see Rugs.
India Rubber, manufactures of, N.E.S	25
India Rubber, unmanufactured	Free
Indigo	Free
Indigo Auxiliary or zinc dust	Free
Indigo Extract	Free
Indigo Paste	Free
Indigoline	20
Infants' Food, all kinds, N.E.S	30
Ink, shoemakers' ink	30
Ink, for writing	25
Ink, for printing	20
Ink Powder	20
Inkstands, of Glass	(see Glass) 30
Inkstands, other [N. E. S.]	30
Inlaid or incrusted stones	See Precious Stones
Inland Printer, The, published by the Inland Printer Co'y.	6 cents per lb. and 20
Insect Powder, N.E.S	20
Intaglios	See Precious Stones
Iodine, crude	Free
Iodine, resublimed	20

	P. C.
Isinglass	20
Instruments, Philosophical, for the use of colleges....(see Philosophical Instruments)	
Instruments, Philosophical, Mathematical, &c..... see Magic Lanterns.	25
Instruments, musical, imported by the Government, or through any of the departments thereof, for use of Canadian militia	Free
Instruments, Musical, for bands, imported by and for the use of Army and Navy	Free
Instruments, musical, other.....see item Musical Instruments	
Insulators, telegraph and lightning rod insulators..... 5 cts. per doz. and	30
Insulators, other, N.E.S	25
Ipecacuanha Root	Free
Iris, Orris Root	Free
Iron Sand or globules, and dry putty for polishing granite...	20
Iron Liquor, solution of acetate of iron for dyeing & calico printing	Free
Iron Slag	20
Iron and Manufactures of—	
Agricultural Implements..see item Agricultural Implements.)	
Adzes	35
Anchors	Free
Angles for iron or composite ships or vessels	Free
Angles, rolled iron or steel .....see Angles in steel	
Anvils	35
Axes, chopping axes .....$2 per doz. and	10
Axes of all kinds, N.E.S	35
Axles.....see Axles in steel	
Axles, parts of.....see Axles in steel	
Axle Blanks.....see Axle Bars in steel	
Axle Bars .....see Axles in steel	
Balances	35
Band Iron (see Hoops below)	
Bar Iron, rolled or hammered, comprising flats, rounds squares, and bars and shapes of rolled iron N.E.S. $13 per ton.	
Barbed Wire Fencing of iron or steel . . 1½ cent per lb.	
Bars, Puddled [see Iron in Slabs below]	
Bars, Railway Bars, or Rails of Iron or Steel, for Railways and Tramways of any form, punched or not punched, N.E.S.....$6 per ton.	
Bars, galvanized	30
Beams, weighing beams	35
Beams for iron or composite ships or vessels	Free
Beams, rolled iron.....see Angles in steel	
Bedsteads	35

	P. C.
Iron and Manufactures of *(continued)*—	
Blanks.....see Iron or steel rivets in iron	
Blanks, eye-bar blanks..... ..see Angles in steel	
Blanks.....see Iron, wrought iron and steel nuts	
Blooms.....see Iron in slabs	
Boiler, or other plate iron, sheared or unsheared, skelp iron, sheared or rolled, in grooves, and sheet iron, common or black, not thinner than 20 gauge, N.E.S.....$13 per ton.	
Boiler Tubes.....see item Tubing	15
Boilers.....see item boilers	
Bolts [see Iron and Steel Rivets, &c.].....	
Bolt Blanks.....see Iron and steel rivets	
Brads.....see item Tacks	
Bridge Plate, iron or steel.....see Angles in steel	
Bridges, iron and structural iron works (provided the duty shall not be less than 35 p.c.)...1¼ cts per lb.	
Buckthorn and strip fencing.....1⅛ cent per lb.	
Canada plates.....	12½
Caps for Umbrellas..... see Umbrellas	
Car Springs.....see Springs in steel	
Cast Iron Forks, not handled nor ground or otherwise manufactured.....	10
Cast Scrap Iron.....$4 per ton.	
Cast Iron Vessels, Plates, Stove Plates and Irons, Sad Irons, Hatters' Irons, Tailors' Irons and castings of iron N.E.S. [provided the duty shall not be less than 30 p.c.].....$16 per ton.	
Cast Iron Pipes of every description [provided the duty shall not be less than 35 p.c.].....$12 per ton.	
Castings, Malleable Iron Castings N.E.S. [provided the duty shall not be less than 30 per cent.]..... $25 per ton	
Castings, other, N.E.S.....	30
Chain Traces or parts of harness.....	35
Chains, over 9/16 of an inch in diameter.....	5
Chains, other, N.E.S.....	30
Channels.....see item Angles in steel	
Clippings.....see Cuttings below.	
Composition Nails and Spikes and Sheathing Nails....	20
Corrugated Sheet Iron.....	30
Crowbars..... .1 cent per lb. and	25
Cut Nails and Spikes.....1 cent per lb.	
Cuttings or clippings, wrought iron or steel, sheet or plate cuttings or clippings, as cut at the rolling mills or ship-yards, and fit only for re-rolling and to be used for such purpose only.....	30

	P. C.
Iron and Manufactures of *(continued)*—	
Cut Tacks.....see Tacks in item Tacks	
Cutlery.....see item Cutlery	
Enamelled iron ware.....	35
Engines, Locomotive, which, with its tender, weighs 30 tons or over, shall pay a duty of not less than $2,000.	
Engines for ships.....see item Ships	
Engines, Locomotive, other, N.E.S.....	30
Engines, Fire Engines.....	35
Engines, Steam Engines, boilers and machinery, composed wholly or in part of iron or steel, N.E.S...	30
Eye-bar Blanks.....see Angles in steel	
Fencing Barbed Wire, iron or steel....1½ cents per lb.	
Fencing Buckthorn, iron or steel.....1⅛ cents per lb.	
Fencing Strip Fencing, iron or steel...1⅛ cents per lb.	
Ferro Manganese, Ferro Silicon, Speigel, Steel Bloom ends, and crop ends of steel rails for the manufacture of iron or steel.....$2 per ton	
Ferro-Silicon, for the manufacture of iron or steel..... $2 per ton.	
Ferrules for Umbrellas.....see Umbrellas	
Ferrules, other, &c.....see Ferrules.	
Fish Plates, Railway Fish Plates.....$12 per ton.	
Forgings of iron and steel, or forged iron of whatever shape or in whatever stage of manufacture, N.E.S. [provided that the duty shall not be less than 35 p.c.], 1½ cts. per lb.	
Forgings for axles and car springs of all kinds, $30 per ton, but not less than 35 per cent.	
Forgings for carriages other than railway and tramway vehicles.....1 cent per lb. and	30
Forks.....see item Agricultural Implements	
Forks, cast iron, not handled nor ground nor otherwise manufactured.....	10
Furniture.....	35
Galvanized iron ware.....	35
Girders.....see Angles in steel	
Hammers.....see item Hammers	
Hardware.....see item Hardware	
Hatchets.....	35
Hinges.....see item Hinges.	
Hinge Blanks.....1 cent per lb. and	25
Hollow-ware, tinned.....	30
Hollow-ware, glazed.....	35
Hollowware, enamelled.....	35
Hollowware, sheet iron, N.E.S.....	30

P. C.

Iron and Manufactures of *(continued)*—

Horse Shoes and horse shoe nails...1½ cent per lb. but not less than 35

Hoop Iron, not exceeding ⅜ths of an inch in width and being No. 20 gauge or thinner, used for the manufacture of tubular rivets..... Free

Hoop, or band, or scroll, or other iron, 8 inches or less in width, and not thinner than No. 20 gauge.. $13 per ton.

Hoops or Bands, N.E.S..... 30

Hoop, or band, or scroll, or other iron, 8 inches or less in width, and thinner than No. 20 gauge 12½

Iron in slabs, blooms, loops, puddled bars, or other forms less finished than iron in bars, and more advanced than pig iron, except castings...$9 per ton.

Iron or Steel Rolled Round Wire Rods, under half an inch in diameter, when imported by wire manufacturers for use for making wire in their factories.... Free

Iron or Steel Rivets, Bolts with or without threads or nuts, or Bolt Blanks, less than ⅜ of an inch in diameter.... .....1½ cents per lb. and 30

Iron, Wrought Iron or Steel Nuts and Washers, Iron or Steel Rivets, Bolts with or without threads, nut and bolt blanks, T and strap hinges, and hinge blanks, N.E.S.....1 cent per lb. and 25

Iron, Swedish, rolled iron nail rods, under ½ inch in diameter, for manufacture of horse shoe nails..... 20

Iron Stove Shovels..... 30

Iron Rods, ¼, 5/16, ⅜, ½ inch diameter, coppered .. 30

Iron, other iron..... .....see Hoop or Band in iron

Iron, all articles rated as iron or manufacture of iron shall be chargeable with the same rate of duty, if made of steel, or of steel and iron combined, unless otherwise provided for.

Iron cut to shape for spades and shovels, $1 per doz. and 25

Joists..... ....see Angles in steel

Kentledges, iron kentledge.....$4 per ton

Knees for iron or composite ships or vessels..... Free

Locks..... 35

Locomotive Engines.....see Engines

Loops.... .....see Iron, in Slabs in Iron

Machinery .....see item Machinery

Malleable Iron Castings (see Castings above)..... Free

Masts for ships or parts of ship..... Free

Manufactured Articles for iron ships, &c..... see item Articles.

	P. C.
Iron and Manufactures of *(continued)*—	
Nails and Spikes, wrought and pressed, galvanized or not, Horseshoe Nails, Hob Nails and Wire Nails and all other wrought Iron or Steel Nails N.E.S., and Horse, Mule or Ox Shoes....1½ cent per lb., but not less than	35
Nails, cut Nails and Spikes of iron or steel, 1 ct. per lb.	
Nail Rods, Swedish rolled iron, under ½ inch in diameter, for the manufacture of horse shoe nails	20
Nail Plate, iron or steel, 16 gauge and thicker.....$13 per ton	
Nails, composition, &c.....	20
Notches, umbrellas.....see Umbrellas	
Nuts.....see Iron, wrought iron or steel nuts, in iron	
Ornamental Iron Work and Wire Work.....	30
Other iron less finished than bar, &c. ..... see Iron in slabs, &c.	
Other iron, 8 inches or less in width, and not thinner than No. 20 gauge .....$13 per ton	
Other iron, 8 inches or less in width and thinner than No. 20 gauge.....	12½
Picks.....see item Tools.	
Pig Iron, Iron Kentledge and Cast Scrap Iron...$4 per ton.	
Pipes, cast iron .....$12 per ton, but not less than	35
Planing Mills and parts of in any stage of manufacture.	35
Plates, for iron or composite vessels or ships.....	Free
Plates, iron or steel combined.....	30
Plates, boiler or other plate.....see Boiler Plate in iron	
Plates, nail plate, 16 gauge and thicker, $13 per ton..	
Plates, cast iron plates...$16 per ton, but not less than	30
Plates, stove plates.....$16 per ton, but not less than	30
Plates, Canada Plate.....	12½
Plates, as cut at the rolling mills, &c..... see Cuttings in Iron.	
Plates, of iron or steel.....see Sheet Iron, common or black, in iron	
Plates, circular, iron or steel, not less than 30 inches wide and not less than ¼ of an inch thick.....	30
Ploughs.....see Agricultural Implements	35
Portable Steam Engines, Threshers, Separators, Horse Power, and parts of.....	35
Portable Saw Mills and parts of	35
Portable Machines and parts of	35
Puddle Bars.....$9 per ton	
Pumps, Iron Pitchers, Cistern, Well and Force Pumps.	35
Railway Fish Plates.....$12 per ton	

	P. C.
Iron and Manufactures of *(continued)*—	
Rails.....see Bars in iron	
Ribs and Rings for umbrella.....see Umbrellas	
Rods, galvanized.....	30
Rods, nail rods.....see Iron, Swedish, in iron	
Rolled iron or steel, &c. .....see Angles in steel	
Rope, wire rope	25
Rivets .....see Iron and Steel Rivets in iron	
Rivets..... .....see Iron wrought in iron	
Rods rolled round wire rods, iron or steel, for manufacfacture of wire.....see Wire Rods in item wire	
Rods, iron—¼, 5-16, ⅜, ½ inch in diameter, coppered	30
Safes, doors for safes and vaults of iron or steel.....	35
Scales, balances and weighing beams.....	35
Scrap, wrought scrap iron and scrap steel, being waste or refuse wrought iron or steel, and fit only to be remanufactured, the same having been in actual use, not to include cuttings or clippings which can be nsed as iron or steel without remanufacture..... $2 per ton.	
Scrap iron and scrap steel, old, and fit only to be remanufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada.....	Free
Screws, commonly called "wood screws," two inches and over in length.....6 cents per lb.	
Screws, wood screws, one inch and less than two inches in length..... .....8 cents per lb.	
Screws, wood screws, less than one inch in length .... 11 cents per lb.	
Screws, other, iron, steel, brass or other metals, N.E.S.	35
Sections, special.....see Angles in steel	
Shapes, structural.....see Angles in steel	
Scroll..... .....see Hoop, &c.	
Sheet, wrought iron, as cut at the rolling mills, &c..... see Cuttings in Iron.	
Sheet Iron, common or black, not thinner than No. 20 gauge.....$13 per ton	
Sheet Iron, corrugated.....	30
Sheet Iron, galvanized, No. 20 gauge and thicker	30
Sheet Iron Signs, not framed.....	30
Sheet Iron, common or black, smooth or polished, and coated or galvanized, thinner than No. 20 gauge, Canada plates and plates of iron or steel, not less than 30 inches wide, and not less than ¼ of an inch in thickness.....	12½
Sheet Iron Hollow-ware, enamelled or galvanized.....	35

P. C.

Iron and Manufactures of *(continued)*—

Sheet Iron, Hollow-ware, N.E.S..... 30

Sheet Iron for iron or composite ships or vessels..... Free

Sheet Iron, manufacture of N.E.S..... 30

Shovels.....see item Shovels

Shovel blanks, and iron cut to shape for shovels .....
$1 per doz. and 25

Skelp Iron.....see Boiler Plate in iron

Slabs, iron, in slabs.....$9 per ton

Spikes and cut nails .....1 cent per lb.

Spikes, composition nails and spikes and sheathing nails 20

Spikes, wrought and pressed, galvanized or not, 1½ ct.
per lb. but not less than 35

Skates.....20 cents per pair and 30

Spades, spade blanks, and iron cut to shape for the same
$1 per doz. and 25

Special sections.....see Angles in steel

Sprigs.....see item Tacks

Springs .....see Springs in steel

Squares.....see Bars in iron

Stove Shovels..... 30

Stoves.....$16 per ton, but not less than 30

Stove Plates.....$16 per ton, but not less than 30

Structural shapes.....see Angles in steel

Structural work..1¼ cents per lb., but not less than... 35

Swedish rolled iron nail rods, under half an inch in diameter, for manufacture of horseshoe nails..... 20

Tacks.....see item Tacks

Tinned hollow-ware of cast or wrought iron..... 30

Tubing.....see item Tubing

Vessels cast iron.....$16 per ton, but not less than 30

Washers.....1 cent per lb. and 25

Wedges.....1 cent per lb. and 25

Wire.....see item Wire

Wire, iron for.....see Wire Rods in item Wire

Wrought scrap iron and scrap steel.....
see item scrap iron in iron.

Wrought iron cuttings or clippings.....
see item cuttings in iron.

Iron and manufactures of, or part iron or part steel, N.E.S..... 30

Provided that on all iron or steel bars, rods, strips, or steel sheets of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polished in any way, in addition to the ordinary process of hot rolling or hammering, there shall be paid one-sixth of one

P. C.

Iron and Manufactures of *(continued)*—

cent per pound in addition to the rate imposed on the said material ..... ⅙ of one cent.

Provided, further, that all metal produced from iron or its ore, which is cast and malleable, of whatever description of form, without regard to the percentage of carbon contained therein, whether produced by cimentation or converted cast, or made from iron or its ores by the crucible, Bessemer, pneumatic, Thomas Gilchrist, basic, Siemens-Martin or open earth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granulous or fibrous in structure which is cast and malleable, except what is known as malleable iron castings, shall be classed and denominated as steel; and,

Provided further, that all articles rated as iron or manufactures of iron shall be chargeable with the same rate of duty if made of steel, or of steel and iron combined, unless otherwise specially provided for.

Istle or Tampico "fibre"	Free
Italian Cloth, wool, [see wool fabrics.]	
Italian Cloth, cotton	32½
Ivory black and Lamp black	10
Ivory and Ivory Nuts, unmanufactured	Free
Ivory Buttons ..... see Buttons	
Ivory, manufactures of, fancy	35
Ivory, manufactures of, N.E.S	20
Ivory Vaccine Points	Free
Ivory Veneers, sawn only	Free
Ivory Veneer, other	20
Ivory Knives and Folders, fancy	35
Ivory Soap ..... see Soap	

J

Jaconet ..... see Cotton Uncoloured Fabrics	
Jack Screws of every description, N.E.S	35
Jackets, fur jackets, lined with satin, &c.	25
Jalap Root	Free
Jams ..... 5 cents per lb.	
Japan, mixed with paint ..see Paints, ground or mixed, etc.	
Japans, N.E.S. ..... see Varnish	
Japanned Ware	35

	P. C.
Japan Wax	3 cents per lb.
Jars, glass	see Glass
Jeans, Kentucky	2 cents per sq. yd. and 15
Jeans and Coutilles	(see Coutilles and Jeans)
Jellies	5 cents per lb.
Jelly tumblers, with tin covers	5 cents per doz. and 30
Jellyine, as starch	see Starch
Jet Black Dye	20
Jet, manufactures of, N.E.S.	20
Jet Black Dye	20
Jerseys, ladies, made by hand, &c	10 cents per lb. and 25
Jerseys, ladies', not made wholly or in part by hand labor or seamstress	10 cents per lb. and 20
Jewelry, of gold and silver or other metal or imitations of N.E.S.	20
Jewel Cases	10 cents each and 30
Jewellers' Cotton	see Cotton
Joists, iron or steel	see Angles in steel
Jugs, earthenware	see earthenware
Junk, old	Free
Jute, coloured fabrics, part cotton yarns or other material, except silk, N. E. S.	25
Jute, carpeting or matting and mats	25
Jute Cloth, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished, and not less than 40 inches wide, when imported by manufacturers of jute bags for use in their own factories	Free
Jute Butts	Free
Jute Yarn, plain, dyed or colored, when imported by manufacturers of carpets, rugs and mats, and of jute webbing, or jute cloth, for use in their own factories	Free
Jute Cloth, N.E.S	20
Jute Bags	20
Jute, manufactures of, not elsewhere specified	20
Jute, unmanufactured	Free
Jute Twine for harvest binders	25
Jute Twine, other, N.E.S	see Twine.
Jute Seed	see Seed
Juvenile Water Colors	20
Kainite, or German Potash Salts, for fertilizers	Free
Kelp	Free
Kentucky Jeans, N.E.S	2 cents per sq. yd. and 15
Kerosene and Coal Oil, distilled, purified or refined, not elsewhere specified	7 1/5 cents per I.G
Kerosene and Coal Oil fixture or parts thereof	30
Kid Leather	see leather
Kid Gloves and Mitts	35

	P. C.
Kites, paper, as toys	35
Knees, iron or steel, for iron or composite ships	Free
Knife Steels	30
Knife Sharpeners	30
Knife Powder	20
Knife Blades or Knife Blanks, in the rough, unhandled, for use by electro-platers	10
Knives, oyster knives	30
Knives, hay ... see agricultural implements	
Knives, for butchers and farriers (cutlery)	25
Knives, for Horticultural purposes (cutlery)	25
Knives, for mowers and reapers and cutter-bars	35
Knives for mowers, &c., steel for ... see Sheet, crucible in steel	
Knives, putty palette and glaziers' knives, tools	35
Knives, plated ... see Cutlery	
Knives, mincing knives as house-furnishing hardware	30
Knives, other ... see Cutlery	
Knitted Cloth, cotton hosiery ... see cotton	
Knitted goods, wool ... 10 cents per lb. and	20
Knitting Machines	30
Knitting Needles	30
Knitting Machine Needles	30
Knitting Yarn, cotton, not bleached, dyed or colored, under No. 40 ... 2 cents per lb. and	15
Knitting yarn, cotton, dyed or colored ... 3 cents per lb. and	15
Knitting Yarn, woolen, ... 10 cents per lb. and	20
Knobs, door knobs	35
Knobs, steel for ... see Rods in steel	
Kyrolite (mineral)	Free

L

Labels of silk letters, woven or printed	30
Labels, all cotton, letters woven	25
Labels, all cotton, letters printed	32½
Labels, for fruit, vegetables, meat, fish, confectionery, and other goods, also tickets, posters, advertising bills and folders ... 15 cents per lb. and	25
Lac Dye, crude, seed, button, stick and shell	Free
Laces, boot, shoe and stay	30
Laces, braids, fringes, embroideries, cords, tassels and bracelets; braids, chains or cords of hair; lace collars and all similar goods; lace nets and netting of cotton, silk, linen, or other material	30
Lackers, mixed with paints ... see Paints, ground or mixed, &c.	

	P. C.
Lackers, Varnish, not elsewhere specified..... 20 cents per I.G. and	25
Lakes, scarlet and maroon, in pulp.....	30
Lamp black and Ivory black	10
Lamb Skins.....see Furs	
Lamb and Sheep Skins.....see Leather	
Lamp Reflectors.....	30
Lamps (glass).....	30
Lamps, sanctuary lamps.....	30
Lamps, brass.....	30
Lamps for carriages.....	30
Lamp Shades, glass.....	30
Lampwicks	30
Land plaster, ground.....10 cents per 100 lbs.	
Lanterns, magic .....see Magic Lanterns	25
Lap Rugs, rubber.....see Rugs	
Lap-welded Boiler Iron Tubing, (see item Tubing).....	
Lap Dusters of cotton, with woven colored stripes or borders, but not embroidered.....	25
Lap Dusters, &c., &c., &c., embroidered.....	30
Lap Robes, rubber.....5 cents per square yard and	15
Lapping, &c. .....see item Blanketting,	
Lard, tried or rendered, the weight of the package, when of tin, to be included in the weight for duty, 3 cents per lb.	
Lard, untried, the weight of the package, when of tin, to be included in the weight for duty.....2 cents per lb.	
Lard Oil	20
Lastings, mohair cloth, or other manufactures of cloth when imported by manufacturers of buttons for use in their own factories and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons exclusively.....	Free
Lava, unmanufactured	Free
Lava, manufactures of fancy.....	35
Lava, other manufactures of, N.E.S.....	20
Lavender waters .....see Spirits.	
Law Reports, as books.....	15
Lawn tennis nets.....see Hammocks	
Lawn Trees.....	20
Lawns, striped or checked.....see Cotton, Uncoloured Fabrics, &c.	25
Lead, bars, blocks and sheets.....60 cents per 100 lbs.	
Lead, old, scrap and pig.....40 cents per 100 lbs.	
Lead, white and red dry (see Paints).....	5
Lead pipe .....1½ cents per lb.	
Lead Shot.....1½ cents per lb.	
Lead pencils, of all kinds.....	30

	P. C.
Lead, Nitrate and Acetate of, not ground	5
Lead, all manufactures of, not elsewhere specified	30
Leather Dressing	30
Leather, Belting Leather, and upper leather, including Kid, Lamb, Sheep and Calf, tanned but not dressed, waxed or glazed	15
Leather, same as above, dressed, waxed, or glazed	20
Leather Belts	25
Leather Boots and Shoes	25
Leather Board	3 cents per lb.
Leather Boot and Shoe Counters, made from leather board	½ cent per pair.
Leather, Cordova, tanned, from horse hide, and manufactures of	25
Leather, skins for morocco leather, tanned, but not further manufactured	15
Leather, glove leathers when imported by glove manufacturers, for use in their factories in the manufacture of gloves, viz., Kid, Buck, Deer, Antelope, and Waterhog, tanned or dressed, colored or uncolored	10
Leather, other, and skins tanned, not elsewhere specified	20
Leather, Patent, Japanned or enamelled	25
Leather, scrap and shavings	20
Leather, Sole, tanned but rough or undressed	10
Leather, Sole	½ cent per pound and 15
Leather Gloves and Mitts	35
Leather Trunks and Hat Boxes	30
Leather Purses and Pocket Books	35
Leather Satchels	35
Leather Valises	30
Leather fancy articles made of, N.E.S. see item Fancy Boxes	35
Leather, manufactures of, not elsewhere specified	25
Leatheroid	3 cents per lb.
Leeches	Free
Leghorn Hats, unfinished or Caplins	20
Leghorn Hats, finished	30
Leicester and Lincolnshire or Lustre Wools, such as are grown in Canada	3 cents per lb.
Lemons rinds, in brine	Free
Lemons and oranges (see oranges.)	
Lemon Wine	see Wine
Lemon Squeezers made wholly of glass	20
Lemon Squeezers, iron	30
Lentils	20
Lessive Phœnix washing preparations	3 cents per lb.
Letter copying-books	35
Lichens, &c.	see item Litmus Free

	P. C.
Lignite, products of	see Coal Oil
Lignumvitæ wood, not manufactured (see Lumber)	Free
Lignumvitæ Wood, manufactures of	see Wood
Lime, sulphate of, Gypsum crude	Free
Lime Juice, sweetened, and fruit syrups, N.O.P.	40 cents per imp. gal.
Lime Juice and other fruit syrups, N.O.P., non-alcoholic, and not sweetened	10 cents per imp. gal.
Lime Juice, fortified with or containing not more than 25 per cent. of proof spirits	60 cents per gal.
And when containing more than 25 per cent. of proof spirits	$2 per imp. gal.
Lime, Acetate of	20
Lime	20
Lime, Chloride of	Free
Linements	see Proprietary Med. Liquid
Linen collars	24 cents per dozen and 30
Linen cuffs	4 cts. per pair and 30
Linen Clothing	35
Linen, duck, N.E.S.	20
Linen, damask	25
Linen Canvas, when to be used for boats and ships' sails	5
Linen Handkerchiefs, all kinds	25
Linen, nettings of (see Laces)	30
Linen Shirts	$1 per doz. and 30
Linen Thread	20
Linen Towels	25
Linen Hose, lined with rubber	5 cents per lb. and 15
Linen, manufactures of, not elsewhere specified	20
Lines and Twines, for the fisheries	see Fish Hooks. Free
Linings, rolled, (cotton)	20
Linings, chimney linings or vents, &c.	see item Drain Pipes 35
Linoleum, as Floor Oil Cloth	5 cents per square yard and 20
Linseed Oil, raw or boiled	1¼ cent per lb.
Liquid Glue	30
Liquorice, paste	2 cents per lb.
Liquorice Root, not ground	Free
Liquorice, in rolls or sticks	3 cents per lb.
Liquor, red	see item Red Liquor
Litharge	Free
Literary Papers	see Newspapers
Lithographic Presses	10
Lithographic Stones, not engraved	20
Litmus and all Lichens, prepared and not prepared	Free
Lobsters, preserved	25
Lobsters, fresh	20
Lobsters, fresh or preserved, from Newfoundland	Free

	P. C.
Locks	35
Locks, steel for ... see Rods in steel	
Locomotives and Railway Passenger, Baggage and Freight Cars, being the property of railway Companies in the United States running upon any Line of Road crossing the Frontier, so long as Canadian Locomotives and Cars are admitted free under similar circumstances into the United States, under regulations to be prescribed by the Minister of Customs	Free
Locomotive Engines (see Engines)	
Locomotive and Car Wheel Tires of steel, when in the rough	Free
Locomotive wrought forgings, or parts thereof (see Forgings in steel)	
Locust Beans and locust bean meal, for the manufacture of horse and cattle food	Free
Logwood Chips	Free
Logwood, extract of	Free
Logwood Compound	20
Logs, and round unmanufactured timber, not elsewhere provided for	Free
Loops, see slabs in iron	
Lubricating Oils ... see Oils	
Lumber, Bass Wood	20
Lumber and Timber, Planks and Boards of Amaranth, Boxwood, Cocaboral, Cherry, Chestnut, Walnut, Gumwood, Mahogany, Pitch Pine, Rosewood, Sandalwood, Sycamore, Spanish Cedar, Oak, Hickory, Whitewood, African teak, Black heart Ebony, Lignumvitæ, Red Cedar, Redwood, Satinwood, and White Ash, when not otherwise manufactured than rough, sawn or split; hickory billets to be used in the manufacture of axe, hatchet, hammer, and other tool handles, when specially imported for such use, the wood of the persimon and dogwood trees, when imported in blocks for the manufacture of shuttles; hickory lumber sawn to shape for spokes of wheels, but not further manufactured; hickory spokes rough turned, not tenonted, mitred, throated, faced, sized, cut to length, round tenonted or polished	Free
Lumber and Timber, not elsewhere specified ... see Wood	20

M

Mace	25
Maccaroni and Vermicelli	2 cents per lb.
Machines, Printing Machines ... see item Printing Presses	
Machines, bottle-washing machines	30
Machines, Card Clothing	25

	P. C.
Machines, Folding.....see Printing Presses	
Machines, Dating.....	30
Machines, mowing machines.....	35
Machines, Knitting.....	30
Machines, Numbering.....	30
Machines, Sewing, whole or on heads or parts of heads.... $3 each and	20
Machines, sewing machines, domestic...see Settlers' Effects	
Machines, agricultural machines, N.E.S.....	35
Machines, Sewing, parts of, N.E.S.....	35
Machine Screws, except Wood Screws.....	35
Machine Screws, intended for holding in wood, without nuts or other iron fixtures, to be classed as wood screws.... (See Screws.)	
Machines, Ruling Machines, as Bookbinders' Implements... see Bookbinders, &c.	10
Machinery, repairs on, either on vessels or otherwise.....	30
Machinery, of ships or other vessels, built in a foreign country, on application for Canadian register, &c., &c. see Ships	25
Machines, portable machines, Portable Steam Engines, Threshers and Separators, horse-powers, portable saw mills, and parts thereof in any state of manufacture....	35
Machinery, mining machinery imported within three years after the passing of this act, which is at the time of its importation of a class or kind not manufactured in Canada.....	Free
Machinery, composed wholly or in part of iron or steel, not elsewhere mentioned.....	30
Madder, or Indian Madder, ground and prepared, and all extracts of.....	Free
Mackerel, fresh..... see Fish	
Mackerel, fresh, from Newfoundland.....	Free
Mackerel, pickled.....see Fish	
Mackerel, pickled, from Newfoundland.....	Free
Magazines.....see Newspapers	
Magic Lanterns and Slides thereof.....	25
Magnesia.....	20
Magnesia Fluid.....	50
Mahogany, lumber.....see Lumber	
Mahogany Manufacture.....see Wood	
Majolica Ware, Stone Pottery, except Demijohns or jugs, churns and crocks.....(see Earthenware)	35
Malleable Iron Castings.....(see Castings in iron or steel)	
Malt, upon entry for Warehouse, subject to Excise Regulations..... 15 cents per bush.	
Malt Extract (Dukehart's) see spirits. $2 per proof gallon and	30

	P. C.
Malt, extract (non-alcoholic) of, for medicinal purposes, N.E.S.	25
Manganese, Oxide of	Free
Mangles, house-furnishing hardware	30
Mangoes, fruit	Free
Mangold Seed	Free
Manilla, cordage. 1¼ cents per lb. and	10
Manilla Twine for harvest binders	25
Manilla Twine, other, N.E.S.	30
Manilla Grass	Free
Manilla Hoods	20
Manilla carpeting, stained paper	35
Mantels, Slate	30
Mantels, Marble	35
Mantles, clothing, wool. 10 cents per lb. and	25
Mantles, clothing, cotton	35
Mantles, silk	30
Manures, Guano, and other animal and vegetable manures.	Free
Manuscripts	Free
Maps, geographical, topographical, and astronomical, &c.	20
Marble Dust	20
Marble Blocks, from the quarry, in the rough, or sawn on two sides only, and not specially shapen, containing 15 cubic feet and over	10
Marble Blocks and Slabs, sawn on more than two sides	25
Marble Slabs, sawn on not more than two sides	15
Marble, in blocks from the quarry in the rough, or sawn on two sides only, and not specially shapen, containing less than 15 cubic feet	15
Marble, finished, and all manufactures of, not elsewhere specified	35
Marmalade. 5 cents per lb.	
Maroon, in pulp	30
Masolene, furniture polish, as spirits. see spirits	
Mastic Gum	Free
Masts, Iron, for ships, or parts of	Free
Matches, of wax, as candles	25
Matches, of wood	25
Match Safes and Boxes	30
Mathematical Iustruments for Colleges, &c. see Philosophical Instruments	
Mathematical instruments, N.E.S.	25
Mattrasses, hair, spring and other	35
Matting, Cocoa and Mats	30
Matting and Mats of Rubber, 5 cts. per lb. and	15
Mats, Smyrna Carpets and Mats	30
Matting and Mats, N.E.S.	25

	P. C.
Mattocks	1 cent per lb. and 25
Meal, when damaged by water *in transitu* (on appraised value)	20
Meal, locust bean meal	see locust bean, &c.
Meal, Buckwheat	¼ cent per lb.
Meal Cake	see Oil Cake
Meal, Indian Cornmeal	40 cents per brl.
Meat Choppers and Pounders	30
Meats, Beef salted in barrels, the barrels containing the same, to be free	2 cents per lb.
Pork, barrelled pork, in brine, made from the side of heavy hogs, after the hams and shoulders are cut off, and containing not more than sixteen pieces to the barrel of 200 lbs. weight, the barrel to be free	1½ cents per lb.
Pork, other	3 cts. per lb.
Pork, fresh or salted, N.E.S.	3 cts. per lb.
Dried or smoked meats, preserved in any other way than by being salted or pickled, N.E.S., if imported in tins the weight for duty to include the weight of the tins	3 cts. per lb.
Meats, extract of fluid beef not medicated	25
Meats, potted, "mixed and made up into a paste"	20
Meat Stuffers	30
Meat Juice (Vulentine's)	25
Meats, Poultry, and Game of all kinds	20
Medals, silver	20
Medals, German or nickel silver	25
Medals, gold	20
Medals, brass	30
Medals, won in competition	Free
Medals, bronze	30
Medals, plated	30
Medals, collections of, and of other antiquities	Free
Medals, other, to be rated according to material	
Medicines, Proprietary, viz: all tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, oil or medicinal preparations or compositions recommended to the public under any general name or titles, as specifics for any diseases or affections whatsoever, affecting the human or animal bodies, not elsewhere provided for, in liquid form	50
Medicines, Patent, all other, not elsewhere specified	25
All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of such manufacturer	

	P. C.
Medicines *(continued)*— and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label or otherwise, and all medicinal preparations imported without such names so affixed shall be forfeited.	
Meerschaum Pipes	35
Meerschaum Pipes, imitation of	35
Meerschaum, crude or raw	Free
Meerschaum, manufactures of, N.E.S	20
Melado	(See Sugars)
Melons, See Vegetables	25
Menageries, horses, cattle, carriages and harness of, under regulations to be prescribed by the Minister of Customs	Free
Mercury or quicksilver	Free
Metal, babbit metal	10
Mescal	see Spirits.
Metal, composition metal for the manufacture of filled gold watch cases	10
Metal Composition, not elsewhere specified	20
Metal, yellow Metal in bars, bolts, and for sheathing	Free
Metallic colors	see Colors.
Meters, Gas	35
Meters, Water	30
Methylated spirits	see Spirits. $2 per proof gal.
Mexican Fibre	Free
Mica	20
Microscopes	25
Middlings	20
Military Stores and Munitions of War, see articles for use of army and navy and Canadian militia	
Milk Food and other similar preparations	30
Milk, condensed milk	see item Condensed Milk.
Mill board, not straw board	10
Mill, coffee, spice, and similar articles	30
Mill, saw mills and planing mills	35
Millinery, to be rated according to material of chief value...	
Mineral Pulp	20
Mineral Waters, natural, not in bottles	Free
Mineral Waters, N.E.S	20
Mineral and Bituminous substances, not elsewhere specified	20
Mineral Soap Grease, a preparation of Petroleum	See Vaseline 4 cents per lb.
Mineralogical specimens	Free
Mirrors, Hand	30
Mirrors, N.E.S	35
Mitts and Gloves, of kid and leather	35
Mitts and Gloves, all other	35

	P. C.
Models of Inventions and other Improvements in the Arts, but no articles shall be deemed a model which can be fitted for use	Free
Mohair, manufacture (See All Wool Fabrics, &c.)	
Mohair, lasting mohair for covering buttons. see Lasting, &c.	
Molasses, derived from raw cane sugar in the process of its manufacture direct from the cane, not refined or filtered or bleached or clarified, testing by the Polariscope thirty degrees or over and not over fifty-six degrees, when imported direct without transhipment from the country of growth and production ..... 1½ cent per Imp. gal.	
The same not imported direct .....4 cents per Imp. gal.	
The same testing over 56 degrees, imported direct without transhipment as above....6 cents per Imp. gal.	
The same when testing over 56 degrees and not imported direct .....8 cents per Imp. gal.	
The same when imported for, or received into any sugar refinery, or sugar factory, or syrup or glucose factory, distillery or brewery, shall be subject to, and there shall be paid thereon, an additional duty of 5 cents per Imp. gal.	
Molasses, concentrated molasses....see Sugar, Melado, &c. Packages in all cases are exempt from duty	Free
Molasses, refined clarified, filtered or bleached or clarified. see Syrups	
Molasses, gates	30
Moleskin, pantaloon stuff .....2 cents per yd. and	15
Money Drawers	35
Morphine	20
Morocco Skins .....see Leather.	
Mosquito Netting .....see Cotton Uncoloured Fabrics.	25
Moss, Iceland, and other Mosses and seaweed, crude or in natural state or only cleaned	Free
Moss, other, N. E. S	20
Mother of pearl	Free
Motors for electric lights	25
Moulds, Button	25
Moulds for gold beaters	Free
Mouldings of wood, plain	25
Mouldings of wood, gilded or otherwise further manufactured than plain	30
Mounts, &c., for umbrellas, &c .....see Umbrellas.	
Mounts for Pipes	35
Mowing and Reaping Machines	35
Mowers and Reapers' Knives and Cutter Bars, as parts of Reapers, &c	35

	P. C.
Mucilage and liquid glue	30
Mufflers of Cashmere, hemmed.....10 cents per lb. and	25
Mufflers of Cashmere, not hemmed.....10 cents per lb. and	20
Muffs and Satchels combined, with clasps	35
Muffs, Fur	25
Munjeet, or Indian Madder, ground or prepared, and all extracts of	Free
Murray fluid magnesia	50
Muriatic Acid	20
Muriate of Potash, crude	Free
Muslin Ties, made up	35
Muslin apron checks and cambric muslins	see Cotton, Uncoloured Fabrics. 25
Muslin, book muslin, black	32½
Muslin, book muslin, not dyed or colored	20
Music Stands	35
Music for automatic instruments, as perforated paper	35
Music, printed music bound or in sheets....10 cents per lb.	
Musical instruments, being settlers' effects	see Settlers' Effects.
Musical Instruments for bands, imported by and for use of the army and navy,	see articles for army and navy and Canadian militia
Musical Instruments, not elsewhere specified, except Pianos and Organs	25
Muskets, Rifles, Guns and Pistols, not elsewhere specified...	see Firearms 20
Muskets, Rifles, &c., for Army and Canadian Militia	see Articles for
Musk, in pods or in grains	Free
Mustard Cake	20
Mustard Seed	Free
Mustard, ground, prepared, including French Mustard, not liquid	25
Mustard, French Mustard, liquid, as sauce	see Sauces.

N

Nails, of brass or copper	35
Nail rods of Swedish rolled iron, under 1½ inch in diameter, for manufacture of horse-shoe nails	20
Nails, Spikes and Sheathing, Nail Composition	20
Nails and Spikes, cut, of iron or steel	1 cent per lb.
Nails and spikes, wrought and pressed, galvanised or not; horse-shoe nails, hob nails and wire nails, and all other wrought iron or steel nails, N.E.S., 1½ cent per lb. but not less than	35

	P. C.
Nail Plates, of iron or steel 16 gauge and thicker, $13 per ton	
Nail Plate Iron or Steel, other.....see Iron and Steel	
Napkin Rings.....	30
Naptha Wood, naptha.....see Spirits	
Naptha, not elsewhere specified.....7 1/5 cts. per I.G.	
Neatsfoot Oil, and all animal oils, not elsewhere specified...	20
Needles, Knitting	30
Needles, Steel, all other.....	30
Needles, wire for.....see Wire.	
Nets and Seines, for use of fisheries...see Fish Hooks, &c.	Free
Nets and Seines, other, N.E.S.....see item Hammocks.	35
Nets, lace nets.....	30
Nets, lawn tennis nets.....see item Hammocks.	35
Nettings of cotton, linen, silk or other material..... see item Laces.	30
Netting, cotton netting for the lining of boots, shoes and gloves.....	10
Netting, woollen netting for the lining of boots, shoes and gloves.....	25
Nettings, mosquito nettings...see Cotton Uncolored Fabrics.	25
Netting, painted cotton.....see Painted Cotton, &c.	
Newspapers or supplemented editions, or parts thereof, partly printed and intended to be completed and published in Canada.....	25
Newspapers and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound, not elsewhere specified.....	Free
Newspapers and quarterly, monthly and semi-monthly magazines, if bound.....	15
New Year Chromos (see chromos).....6 cts. per lb. and	20
Nickel.....	Free
Nickel Anodes.....	10
Nickel Silver, rolled or in sheets.....see item Silver, &c.	
Nickel Salts.....	20
Nickel and German Silver, manufactures of, not plated....	25
Nickel and German Silver, manufactures of, if plated.....	30
Nitrate of Ammonia.....	20
Nitrate of Saltpetre.....	20
Nitrate of Soda or Cubic Nitre	Free
Nitrate of Lead, not ground.....	5
Nitre, sweet spirits of.....see Spirits.	
Nitric Acid.....	20
Nitric and Sulphuric Acids, combined or mixed.....	25
Nitrous ether, &c.....see Spirits.	
Nitro-Glycerine.....10 cents per lb. and	20
Noils, being the short wool which falls from the comb in worsted fabrics.....	Free

	P. C.
Non-elastic webbing	20
Notarial Seals, of paper	35
Notches for umbrellas, &c.....see Umbrellas.	
Numbering Machines, not to be classed with printing presses, to pay	30
Nuts and Bolts for stoves, and all bolts and rivets [see Iron.]	
Nuts, wrought iron and steel.....1 cent per lb. and	25
Nuts, [dried fruits,] almonds, shelled.....5 cents per lb.	
Nuts, all kinds [dried fruits], N.E.S.....3 cents per lb.	
Nut Crackers	30
Nuts, Cocoa, imported from the place of growth direct to a Canadian port.....50 cents per 100	
Nuts, Cocoa, not imported direct.....$1.00 per 100	
Nutmegs and Mace	25
Nutgalls	Free
Nuxvomica Beans, crude only	Free
Nuxvomica Beans, N.E.S	20

O

Oak and oak bark extract	Free
Oak, lumber and timber.....see Lumber	
Oak, manufactures of.....see Wood	
Oakum	Free
Oatmeal cloth	20
Oats.....10 cents per bush.	
Oats, damaged by water in transitu [on appraised value]	20
Oat Flour	20
Oatmeal.....1/2 ct. per lb.	
Oatmeal, damaged by water in transitu [on appraised value]	20
Ochres.....see Oxides	30
Ochrey earth.....see item Oxides.	30
Offal, Fish.....[see Fish Skins and Offal]	
Oil, Aniline, crude	Free
Oil, Coal and Kerosene, distilled, purified or refined, Naptha, Benzole and Petroleum.....7 1/5 cts. per I.G.	
Oils, illuminating oils, composed wholly or in part of the products of petroleum, coal shale or lignite, costing more than thirty cents per Imp. gal.	25
Oils, products of petroleum, shale and lignite, N.E.S..... 71/5 cents per Imp. gal.	
Oil, Carbolic, or heavy oil	10
Oil, Cement, as lubricating	25
Oil, Castor	20
Oil, Cod Liver, medicated	20
Oil, Cod, N.E.S	20
Oils, cocoanut and Palm, in their natural state	Free

	P. C.
Oils, Fish, and products of fish, from Newfoundland.....	Free
Oils, Fish, N.E.S.....	20
Oil, Flax Seed or Linseed, raw or boiled....1¼ cent per lb.	
Oil, Hair, perfumed or not.....	30
Oil, Lard Oil	20
Oils, Lubricating, composed wholly or in part of petroleum, and costing less than 30 cts. per gal., 7 1/5 per imp. gal.	
Oils, Lubricating, all other.....	25
Oils, Neatsfoot.....	20
Oil, Olive	20
Oil, Seal, from Newfoundland.....	Free
Oil, Seal, N.E.S.....	20
Oil, Salad	20
Oil, Sesame seed.....	20
Oil, Sperm	20
Oils, Vegetable Oils, not elsewhere specified.....	20
Oils, Volatile or Essential.....	20
Oil of roses	Free
Oil, rosin	20
Oil, fusil oil.....see Spirits.	
Oil, potatoe oil.....see Spirits.	
Oils, Whale, N.E.S.....	20
Oil, Whale, from Newfoundland.....	Free
Oil, all other, not elsewhere specified	20
Oil Finish or Oil Varnish.....see Paints, ground or mixed	
Oil Cake and Oil Cake Meal, Cotton Seed Cake and Cotton Seed Meal, and Palm Nut Cake and Meal.....	Free
Oil Cake Crushed	20
Oil Cloths for floor.....5 cents per square yard and	20
Oil Cloth and oiled silk in the piece, cut or shaped, oiled, enamelled, stamped, painted or printed, India rubbered, flocked or coated, N.E.S....5 cents per square yard and	15
Oiled Cotton Cloth .....5 cents per square yard and	15
Oiled Paper.....	35
Oiled Silk.....see Oil Cloth	
Oleographs .....6 cts. per lb. and	20
Old and Scrap Copper.....	10
Old and Scrap Brass.....	Free
Old and Scrap Iron and Steel.....See Iron, scrap	
Old and Scrap Lead.....40 cents per 100 lbs	
Olive Oil.....	20
Olives, green fruit, in natural condition.....	20
Onions, sets for planting and not fit for table use	20
Onions, other .....see Vegetables	
Onyx.....see Precious stones.	
Opals.....see Precious stones	
Opium, crude, the weight to include the weight of the ball	

	P. C.
or covering.....$1 per lb.	
Opium, prepared for smoking.....$5 per lb.	
Orange Wine.....see Wine	
Optical Instruments, N.E.S.....	25
Orange Minerals and Zinc (white).....	5
Oranges, rinds in brine	Free
Oranges and Lemons, in boxes of capacity not exceeding two and one-half cubic feet.....25 cents per box.	
In half boxes, capacity one and one-fourth cubic feet..... 13 cents per box.	
In cases and all other packages..... .... 10 cents per cubic foot capacity.	
In bulk.....$1.60 per thousand.	
In barrels not exceeding in capacity that of the 196 pounds flour barrel ....55 cents per bbl.	
Orange-flower water, not spirituous.....	30
Orchids.....see Florist Stock	
Ores of Metal, of all kinds.....	Free
Organs, Cabinet Reed Organs, having not more than two sets of reeds..... ....each $10 and	15
Organs, etc., having over two and not over four sets of reeds each $15 and	15
Organs, etc., having over four and not over six sets of reeds each $20 and	15
Organs, etc., having over six sets of reeds....each $30 and	15
Organs, sets or parts of sets of reeds for Cabinet Organs....	25
Organs, Pipe Organs.....	25
Ornamental, figured and enamelled Glass.....see Glass.	25
Ornamental Iron Work..... see Iron.	30
Ornamental Trees	20
Ornaments of alabaster spar, amber, terra cotta, or composition.....see item Fancy Boxes.	35
Orris Root.....	Free
Ostrich and Vulture Feathers, undressed.....	15
Ostrich and Vulture Feathers, dressed.....	35
Osiers, unmanufactured.....	Free
Osiers and Willow Furniture.....	35
Osiers and Willow Works, not elsewhere specified.....	25
Ottar or Attar of Roses.....	Free
Ox Shoes .... .1½ per pound, but not less than	35
Oxalic Acid.....	Free
Oxide, Manganese, oxide of.....	Free
Oxides, ochres and ochrey earths, fire-proof, umbers and siennas, ground or unground, washed or unwashed, calcined or raw.....	30
Oxides of cobalt, zinc and tin, N.E.S.....	Free
Oysters, fresh in shell....	25

	P. C.
Oysters, in cans....(see canned oysters) under items fish, etc.	
Oysters, shelled, in bulk.....10 cents per Gall.	
Oysters, pails containing.....see item Pails	
Oysters, fresh from Newfoundland.....	Free
Oysters, seed and breeding oysters, imported for the purpose of being planted in Canadian waters.....	Free

P

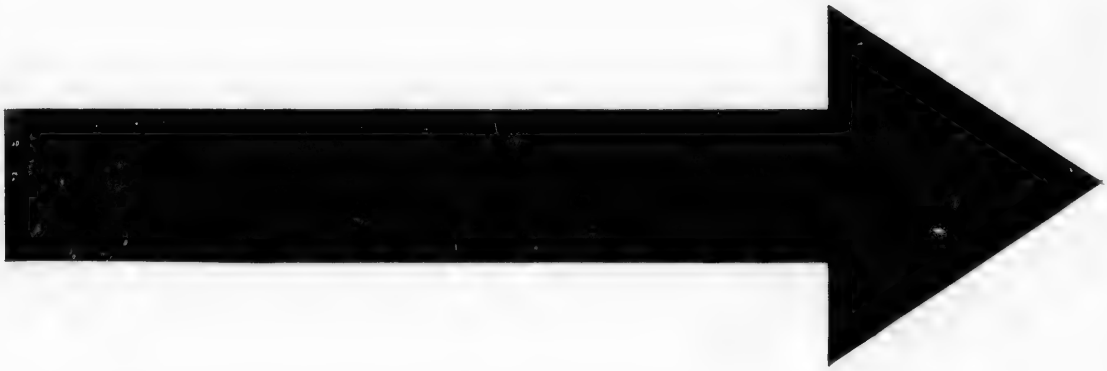
Packages containing Oysters or other Fish not otherwise provided for.....	25
Packages containing fine salt to bear same duty as if imported empty, bags paying.....	25
Packages, containing fish, from Newfoundland.....	Free
Packages, containing Molasses.....	Free
Packages, barrels containing salted beef.....	Free
Packages, barrels containing Linseed Oil.....25 cts. each	
Packages, barrels containing salted pork.....see Meats	
Packing, rubber packing.....5 cents per lb. and	15
Pads, stair pads.....	25
Pails, Tubs and Churns, wood	25
Pails manufactured in the United States, in which oysters are imported, are liable to duty each time they are brought into Canada, but if they are wholly manufactured in Canada and are properly branded by the Customs, they may be sent to the United Stutes and on return entered free, on identification.	
Paints and Colors, ultra marine blue, dry or in pulp.....	Free
Paints and Colors, metallic colors, viz., oxides of cobalt, zinc and tin, N.E.S.....	Free
Paints and Colors, viz., fire-proof paint, dry..... see item Oxides, &c.	
Paints and Colors, pulped or ground in all or other liquids, and all liquid prepared or ready mixed paints.....	30
Paints and Colors, Ochres.....see item Oxides, &c.	
Paints and Colors, Paris Green, dry.....	10
Paints and Colors, dry White and Red Lead.....	5
Paints and Colors, Zinc, white	5
Paints and Colors, ground in spirits, and all spirit varnishes and lacquers.....$1 per gal.	
Paints and Colors, dry, other, not elsewhere specified.....	20
Paints, ground or mixed in, or with either Japan varnish, lacquers, liquid dryers, collodion, oil finish or oil varnish, rough stuff and fillers, the weight of the package to be included in the weight for duty .....5 cts per lb. and	25
Painters metal graining combs.....	35
Painters pallet knives.....	35

	P. C.
Painted Cotton Netting, an imitation of wire Cloth..... 5 cts. per sq. yd. and	15
Paintings in Oil or Water Colors, by artists of well-known merit, or copies of Old Masters by such artists.....	Free
Paintings in Oil or Water Colours, the production of Canadian artists, under regulations, to be made by the Minister of Customs	Free
Paintings, prints, engravings, drawings, and building plans, N.E.S	20
Palm Leaf, unmanufactured.....	Free
Palm Leaf, when manufactured N. E. S	20
Palm Nut Cake and Meal.....	Free
Palm Oil [natural state]	Free
Palm Nut Kernel Oil	20
Palm Spirits or Arrack.....see Spirits.	
Palms.....see Florist Stock	
Pamphlets, as books, N.E.S.....	15
Pamphlets, Advertising .....6 cents per lb. and	20
Paper, aluminized paper, chemically prepared for photographers use	25
Paper Weights, N.E.S.....	30
Paper Cutters..... see Printing Presses	
Paper Collars, Cuffs and Shirt Fronts of paper.....	35
Paper seed bags, illustrated...	35
Paper Bags, plain, and all other paper bags and sacks printed or not.....	35
Paper, Cards, for playing..... 6 cts. per Pack	
Paper, parchment paper.....	35
Paper, drawing paper, mounted.....	35
Paper, enamelled.....	35
Paper Hangings, or Wall Paper, in rolls, on each roll of eight yards and under, and so in proportion for all greater lengths of the following descriptions, viz :	
Brown Blanks and White Blanks, printed or plain Ungrounded Paper.....2 cents.	
White Paper, Grounded Papers and Satins, not hand made 3 cents.	
Single Print Bronzes..... 6 cents.	
Colored Bronzes..... 6 cents.	
Embossed Bronzes..... 8 cents.	
Colored Borders, narrow..... 6 cents.	
Colored Borders, wide..... 6 cents.	
Bronze Borders, narrow.....14 cents.	
Bronze Borders, wide.....14 cents.	
Embossed Borders.... .....15 cents.	
Paper, Wall, Sanitary and Ingrain	35
Paper Hangings or Wall Paper, other, N.E.S.....	35

	P. C.
Paper Maché, manufactures of	35
Paper, Carpet Lining, if manufactured	35
Paper, Carpet Lining, other, N.E.S	25
Paper, Mill board, not Straw board	10
Paper Boxes, labelled empty.....15 cents per lb. and	25
Paper kites, as toys	35
Paper, Printing	25
Paper, glass	30
Paper boxes embellished with chromos, but without reading matter.....6 cts. per lb. and	20
Paper letters, gummed, plain or colored, in bulk	35
Paper letters, gummed, put up in envelopes with printed descriptions for special advertising signs or labels..... 15 cents per lb. and	25
Paper, ruled	35
Paper Stucco for decorating ceilings	35
Paper, oiled	35
Paper, waxed	35
Paper, Tarred.....½ cent per lb.	
Paper, Tissue Paper	25
Paper, Union Collar Cloth, in rolls or sheets, not glossed or finished	20
Paper, Union Cloth in rolls or sheets, glossed or finished	25
Paper, Glazed	35
Paper, emery	30
Paper, flint	30
Paper, filter paper in sheets	25
Paper, filter paper, cut to shape	35
Paper, fly paper	35
Paper waste or clippings	Free
Paper, Wrapping	25
Paper, pressed, in sheets	35
Paper, Sand Paper	30
Paper, Plated, Marbled, Enamelled Paper, and Card Board similarly finished, not elsewhere specified	35
Paper, fancy articles, made of	35
Paper, of all kinds not elsewhere specified	25
Paper, manufactures of, including ruled and bordered papers, papeteries, boxed papers, envelopes and blank books	35
Paper files, clips and file hooks	30
Parafine Wax, Stearic Acid and Stearine of all kinds..... 3 cents per lb.	
Parafine Wax Candles.....5 cents per lb.	
Parasols and Umbrellas, all kinds	35
Parasol Sticks or Handles, N.E.S	20
Parasols, ribs, iron or brass.....see Umbrellas	

	P. C.
Parasols ribs, steel for	see Umbrellas
Parasols, materials for	see Umbrellas
Parian, busts or statuettes	35
Paris White	Free
Parts of Pianos	25
Paste, gloy paste	1 cent per lb.
Paste, Cocoa, containing Sugar	5 cents per lb.
Paste, Cocoa, not sweetened	4 cts. per lb.
Paste, perfumed	30
Patterns, of iron	30
Patterns of brass	30
Patent, brocaded seating, an imitation of hair cloth	32½
Patent Medicines, in liquid form [see medicines]	50
Patent Medicines, other than liquid, N.E.S.	25
Patent Carbon enamel, composed of fusil oil	see spirits $2 per proof gal.
Patent Leather	25
Paving blocks, made from slag of blast furnace	20
Peach Trees	3 cents each
Peaches Preserved	see Fruits, &c.
Peaches, N.E.S., green fruit, the weight of the package to be included in the weight for duty	1 cent per lb.
Pears, green fruit	20
Pears, essence of	see Lime Juice
Pearline	3 cents per lb.
Pear Trees	3 cents each
Peas	10 cts. per bush.
Peas, when damaged by water in transitu (on appraised value)	20
Pearl, Mother of, not manufactured	Free
Pearls	see Precious Stones
Pearl card cases, fancy	35
Pearl Buttons and Studs	25
Peels, candied peels	1 ¼ cents per lb. and 35
Pearl, manufactures of, fancy	35
Pelts, raw	Free
Pelts, other	see Furs
Pencils, Lead, in wood or otherwise	30
Pencils, Slate	25
Pendants, glass pendants	30
Penholders	30
Pencil Cases of all kinds	30
Pens, steel	30
Pens, gold	20
Pen Racks	30
Penknives	25
Pepper, unground	10
Pepper, ground	25

	P. C.
Pepper Shells and Pepper Dust as Ground Pepper.....	25
Percussion Caps.....	35
Periodicals, Sunday-school Periodicals, published by American Baptist Publication Society of Philadelphia, Pa., namely:—"Young People," "Our Little Ones," "Young Reaper," "Sunlight," Monthly Lesson Leaves," Baptist Teacher, "Advanced Quarterly," "Intermediate Quarterly," "Senior Quarterly," and "Primary Quarterly,".....	Free
Periodicals, Illustrated Advertising.....6 cents per lb. and	20
Perfumery, (non-alcoholic), including toilet preparations.....	30
Perfumed Spirits in bottles or flasks, not weighing more than four ounces	50
Perfumed Spirits in bottles, flasks or other packages, weighing more than four ounces.....see Spirits $2.00 per proof gal. and	40
Perfumed and Fancy Soaps, weight of the inside packages and wrappers to be included in the weight for duty.....10 cents per lb. and	10
Persis, or extract of Archill and Cudbear	Free
Petroleum, products of .....see Oil	
Pewter, Platina or Metal Composition, N.E.S.....	20
Pheasants, for improvement of stock	Free
Pheasants, other.....	20
Phials, glass .....[see Glass.]	
Philandri Seed.....see Seeds	
Philosophical Instruments and Apparatus, including globes and pictorial illustrations of insects, as are not manufactured in the Dominion, and when imported by or for the use of colleges and schools, scientific and literary societies	Free
Philosophical Instruments, N.E.S.....	25
Phosphorus.....	Free
Phosphor Bronze blocks, sheets and wire	10
Photograph Albums.....	35
Photographs, and other cards.....6 cents per lb. and	20
Photographs, silver waste.....	20
Photographic instruments.....	25
Photographic Dry Plates.....9 cents per square foot.	
Photographers' Cards.....	35
Photographic and Stereoscopic Pictures, mounted, 6 cts. per lb. and	20
Piano covers, rubber and cottton, N.E.S., 5 cts. per square yard and	15
Piano Stools.....	35
Pianofortes, square, whether round cornered or not, not over 7 octaves .....$25 each and	20



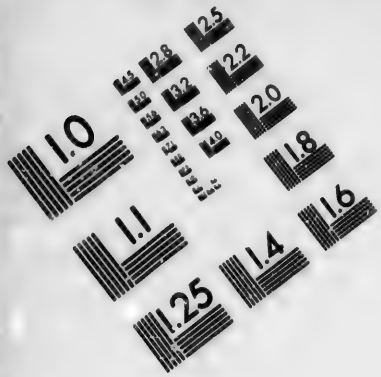


IMAGE EVALUATION
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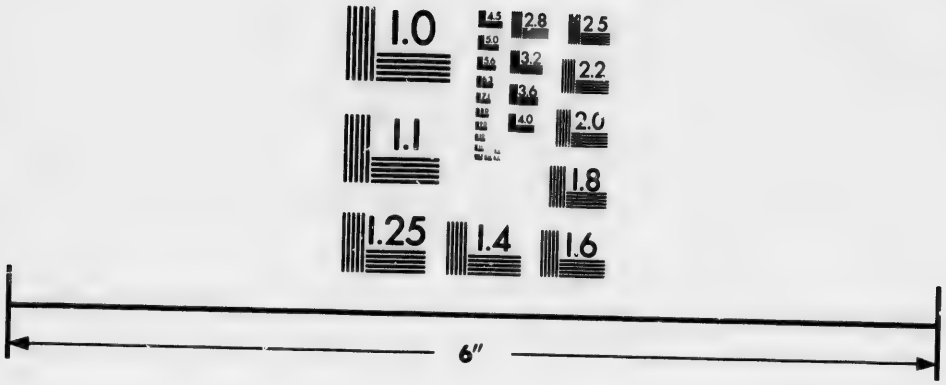

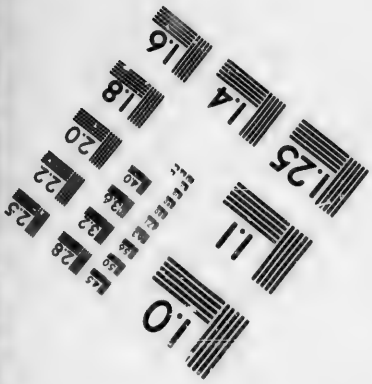

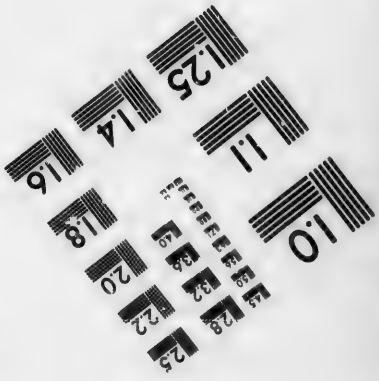

Photographic
Sciences
Corporation

23 WEST MAIN STREET
WEBSTER, N.Y. 14580
(716) 872-4503

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2.5
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2.2
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		P. C.
Pianofortes, square, all other	$30 each and	20
Pianofortes, upright	$30 each and	20
Pianofortes, concert, semi-concert, or parlor grand pianofortes	$50 each and	20
Pianos, part of		25
Pianos, Wire for	see Wire	
A piano imported, consisting of case, frame, sounding, board, etc., bnt without the action, should be treated as a piano liable to the specific duty and the *ad valorem* duty on its value in that state		
Picks	1 cent per lb. and	25
Pickers, raw hide, for cotton looms		20
Pickles in bottle, including the duty on the bottles, and each bottle holding less than one half pint shall be dutiable as containing one half pint, and each bottle containing more than one half pint, but not more than one pint, shall be dutiable as containing one pint, and each bottle holding more than one pint, but not more than one quart, shall be dutiable as containing one quart	40 cents per gal	
Pickles in jars, bottles or other similar vessels on the ascertained quantity, the duty to include the duty on the jars, bottles, or other vessels	40 cents per gal.	
Pickles in bulk, in vinegar or in vinegar and mustard	35 cents per gallon	
Pickles, in brine or salt	25 cents per gallon	
Pictorial Show Cards	6 cents per lb. and	20
Pictorial illustrations of insects, etc., when imported by and for the use of colleges and schools, scientific and literary societies		Free
Picture Frames, as furniture		35
Picture Brass Nails		35
Pictures, Advertising	6 cents per lb. and	20
Picture Books	6 cents per lb. and	20
Pictures, framed		35
Pictures, transfer pictures		35
Pictures and Prints, N.E.S.		20
Pig Copper		10
Pig Iron	$4.00 per ton.	
Pig Tin		Free
Pig Zinc		Free
Pills	see Proprietary medicines	
Pillows and Bolsters		35
Pimento, ground		25
Pimento, unground		10
Pins, manufactured from wire of any metal		30
Pine Apples		Free

	P. C.
Pine Apple, essence of.....see Lime Juice	
Pipes, lead pipe.....1½ cents per lb.	
Pipe Clay, unmanufactured.....	Free
Pipes, drain pipes and sewer pipes.....	35
Pipes, soil and water pipes, of iron castings....$12 per ton, but not less than	35
Pipes, Tobacco pipes, Briar and all wooden.....	35
Pipes, meerschaum.....	35
Pipes, meerschaum, imitation of.....	35
Pipes, platinum.....see Retorts	
Pipes, stove pipes and elbows.....	30
Pipes, tobacco pipes, clay.....	35
Pipes, Tobacco pipes, other.....	35
Pipe Cases, Cigar and Cigarette cases.....	35
Pipe Organs.....	25
Pipes, iron and steel, not casting.....see Tubing	
Pipe Mounts.....	35
Periodicals Illustrated, Advertising... See Advertising Pamphlets.....6 cents per lb. and	20
Pistols, N.E.S.....see Firearms	20
Pitch Pine, lumber, &c.....see item Lumber, &c	
Pitch Pine, manufactured.....see Wood	
Pitch (pine) in packages of not less than 15 gallons each.....	Free
Pitch (Pine) other not elsewhere specified.....	20
Pitch, Coal.....	10
Pitch, Burgundy.....	Free
Pitch for roofing.....	10
Pitch, Bone Pitch, crude only.....c.....	Free
Pitch, bone, N.E.S.....	20
Planing Mills and parts of, in any stage of manufacture....	35
Plantains.....	Free
Plants, viz :—Fruit, shade, lawn and ornamental trees, shrubs and plants, N.E.S.....	20
Plants, viz :	
Apple Trees, of all kinds.....3 cents each	
Blackberry bushes.....1 cent each	
Cherry Trees, of all kinds.....4 cents each	
Grape Vines, costing ten cents and less....2 cents each	
Grape Vines, N.E.S.....	20
Gooseberry Bushes.....1 cent each	
Peach Trees.....3 cents each	
Pear Trees, of all kinds.....3 cents each	
Plum Trees, of all kinds.....3 cents each	
Raspberry Bushes.....1 cent each	
Rose Bushes.....3 cents each plant	
Quince Trees.....2½ cents each	
Plaster, land plaster ground.....10 cents per 100 lbs.	

	P. C.
Plaster of Paris or Gypsum, ground not calcined..... 10 cts. per 100 lbs.	
Plaster of Paris, calcined or manufactured, 15 cts. per 100 lbs.	
Plasters medicated, all kinds.....	25
Plasterers hair.....	20
Plaits, Straw, Tuscan and Grass.....	Free
Plated Cutlery:	
Knives plated wholly or in part, costing under three dollars and fifty cts. per dozen...50 cts. per doz. and	20
Plated Ware and Gilt Ware, of all kinds, whether plated wholly or in part, not elsewhere specified.....	30
Plates, iron or steel, for iron or composite ships or vessels..	Free
Plates, tailors and mantle makers..... 6 cts. per lb. and	20
Plates, Canada.....	12½
Plates, engraved on wood, steel or other metal.....	20
Plate, Boiler, and other Plates, iron or steel, (see Plate in iron or steel)	
Plates, photographic dry plates.....9 cents per sq. foot	
Plates, Tin.....	Free
Plate Glass, not colored, in panes of not over thirty square feet, each 6 cents per sq. foot; and when bevelled, two cents per square foot additional.....	
Plate Glass, in panes of over thirty, and not over seventy sq. feet each, eight cents per sq. foot; and when bevelled, two cents per sq. foot additional.....	
Plate Glass, in panes of over seventy feet each, not bevelled, nine eents per square foot; when bevelled, two cents per sq. foot additional.....	
Plate, rough rolled plate-glass.....	25
Plate Glass, bent plate glass.....20 per cent	
Platina, not elsewhere specified.....	20
Platinum Wire.....	Free
Platinum Tubing Pipes, &c., to be used in manufacture of sulphuric acid.....see Retorts	
Playing Cards.....6 cts. per pack	
Plow plates, mould boards, and land sides, when cut to shape from rolled sheets of crucible steel, but not moulded, punched, polished, or otherwise manufactured, and being of a greater value than 4 cents per lb.....	12½
Plow plates, punched, polished, and otherwise manufactured as part of plow, N.E.S.....	35
Plough handles, of wood.....	25
Plums, green fruit.....30 cents per bushel.	
Plums, dried fruits.....1 cent. per lb.	
Plum Trees, all kinds.....3 cents each	
Plumbago.....	15
Plumbago, manufactures of.....	30

	P. C.
Plush, Silk Netting, used for manufacture of gloves	15
Plush, of Silk or Cotton, for Hatters' use	Free
Plush, of cotton	20
Plush Silks, other	30
Plush, fancy articles made of see item fancy work boxes, &c.	35
Pocketbooks and Purses	35
Polish for stoves	30
Polishing Powders, N.E.S.	20
Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each	15
Pomades, all other	30
Pomatum, or paste for the hair, mouth or skin	30
Pomegranates, green fruit	Free
Pop Corn	35
Porcelain Slate, school slate	1 cent each and 30
Porcelain Shades	30
Porcelain Shades, imitation	20
Porcelain, lined pump cylinders	35
Porcelaine Opaque Ware	35
Porcelain Ware, other	30
Pork	see Meats
Pork Barrels	see item Packages
Portable machines, portable steam engines, threshers and separators, horse-power, and parts thereof, in any stage of manufacture	35
Portable saw mills and planing mills, and parts thereof, in any stage of manufacture	35
Porter, in bottles	18 cts. per I.G.
Porter, in wood	10 cts. per I.G.
Portland or Roman Cement, in bbls	40 cents per bbl.
Portland or Roman Cement, in bulk or bags	9 cts. per bush.
Porous earthenware, known as terra cotta (see Earthenware)	
Posters and Advertising Bills, Tickets and Folders	15 cents per lb. and 25
Potash, chlorate of, in crystals, when imported for manufacturing purposes only	Free
Potash, chlorate of, in tablets	25
Potash, chlorate of, N.E.S	20
Potash, bichromate of, crude	Free
Potash, muriate of, crude	Free
Potash, German Mineral	Free
Potash, red and yellow, prussiate of	10
Potatoes, sweet	25
Potatoes, other	15 cts. per bush.
Potato Spirit, or Potato Oil	see Spirits...$2 per proof gal.

	P. C.
Potted Meats	20
Poultry and Game of all kinds	20
Powder, rifle and sporting powder, &c.....see Gunpowder	
Blasting and Mining powders.....3 cts. per lb.	
Cannon and Musket.....4 cts. per lb.	
Canister Powder.....15 cts. per lb.	
Giant, Dualin, Dynamite.....5 cts. per lb. and	20
Nitro-Glycerine.....10 cts. per lb and	20
Powders, perfumed	30
Powder, Baking Powder.....see Yeast Cakes	
Prayer Books (see books)	5
Prayer Beads	30
Precious stones, in the rough, viz., Agate, Amethyst, Aqua Marine, Blood Stone, Carbuncle, Cat's Eyes, Cameo, Coral, Cornelian, Crystal, Crysolite, Crosordolite, Emerald, Garnet, Intaglio, Inlaid or Encrusted Stones, Onyx, Opal, Pearl, Ruby, Sardonyx, Sapphire, Topaz, and Turquoise	Free
Precious Stones, Diamonds.....see item Diamonds, &c.	
Precious Stones, N.E.S., polished, but not set or otherwise manufactured, and imitation thereof	10
Precious Stones, other, N. E. S	20
Precipitate of Copper, crude	Free
Preserves, jellies and jams, N.E.S.....5 cents per lb.	
Presses, lithographic presses	10
Presses, printing.....see item Printing Presses.	
Pressed paper, in sheets	35
Price lists, illustrated.....6 cents per lb. and	20
Printed billheads	35
Printed or dyed cotton fabrics, N.E.S	32½
Printed wrappers, as labels.....15 cents per lb. and	25
Printed matter, N.E.S....see item Bank Notes, &c	35
Prints and Engravings	20
Printing Presses and printing machines, such only as are used in newspapers, book and job printing offices; folding machines and paper-cutters used in printing and bookbinding establishments	10
Printing Presses, N.E.S	30
Printing Irons	30
Prizes, cups and other prizes won in competition	Free
Products of fish from Newfoundland	Free
Proprietary Medicines, in liquid form (see medicines)	
Prunes and Plums, dried fruit.....1 cent. per lb.	
Prune wine.....see Spirits.	
Prunella, for boots and shoes, and cotton netting for the lining of boots, shoes and gloves	10
Prunella, twill cotton, N.E.S.....2 cts. per sq. yd. and	15

	P. C.
Prussian Blue, dry color	20
Prussian binding	30
Prussiate of potash, red and yellow	10
Pulp, mineral	20
Pulp, wood pulp	25
Pulp of grasses	Free
Pulque	see Spirits.
Pumice soap	see Soap Powders
Pumice and Pumice Stone, ground or unground	Free
Pumps, iron, pitcher, spout, cistern, well and force pumps,	35
Pumps, Steam	30
Purses	35
Putty pallette, glaziers' hacking knives	35
Putty	25
Putty, dry, for polishing granite	20
Putty Knives	35
Pyroxylic spirits, &c	see Spirits.

Q

Quails, for improvement of stock	Free
Quails, other	20
Quercitrion	20
Quills, in their natural state or unplumed	Free
Quills, other, N.E.S	20
Quilts or counterpanes, white, with woven colored border	25
Quilts of Cotton, or Bed Comforters, not including woven quilts or counterpanes	35
Quilt Frame Clamps as furnishing hardware	30
Quicksilver	Free
Quinces, green fruits	30 cents per bushel.
Quince Trees of all kinds	2½ cents each.
Quinine, sulphate of (in powder)	Free

R

Rags, of cotton, linen, jute, hemp, paper waste or clippings and waste of any kind except mineral waste	Free
Rags, woollen	Free
Rails, Iron or Steel Railway bars for railway and tramway, of any form, punched or not punched, N. E. S.,	$6 per ton.
Railway Iron, fish plates	$12 per ton
Railway Bars, steel, not including tram, weighing not less than 25 lbs. per lineal yard, for use in railway tracks	Free
Railway rugs, woollen	10 cents per lb. and 20
Railway Cars and Railway Carriages	see Carriages

	P. C.
Raisins, dried fruits.....1 cent per lb. and	10
Rakes, garden.....5 cts. each and	25
Rakes, hay rakes of wood.....	35
Rakes, other, N. E. S.....	35
Rake Teeth.....	35
Rape seed in bulk or large parcels.....	10
Rape seed in small parcels.....	25
Rasps and Files.....	35
Raspberries, green fruit, the weight of the package to be included in the weight for duty.....3 cents per lb.	
Raspberry Bushes.....1 cent each.	
Raspberry Wines.....see Wines	
Rattans, in natural state.....	Free
Rattans, manufactured or partly manufactured.....	25
Razor Strops.....	25
Raw hide pickers for cotton looms.....	20
Receipts, printed.....	35
Red Liquor, a crude acetate of aluminum, prepared from pyroligneous acid, for dyeing and calico printing.....	Free
Red and Yellow Prussiate of Potash.....	10
Red wood planks and boards, sawn only.....see Lumber	
Red wood, manufactures of.....see Wood	
Reeds, in natural state.....	Free
Reeds, manufactured or partly manufactured, N.E.S.....	25
Reeds, for organs.....	25
Refrigerators.....	35
Rennet, raw, prepared or liquid.....	Free
Repairs on Machinery.....see Machinery	
Resin or rosin, in packages of not less than 100 lbs.....	Free
Resin, other, N.E.S.....	20
Retorts, condensers, pans, tubing and pipe made of platinum imported by manufacturers of sulphuric acid for use in their manufacture of concentration of sulphuric acid.....	Free
Revolvers, not elsewhere specified..... see Firearms	20
Rhubarb Plants.....	20
Rhubarb Root.....	Free
Rhubarb, ground or powdered.....	20
Ribbons, of all kinds and material.....	30
Rice, uncleaned, unhulled or paddy.....	17½
Rice, broken rice.....1¼ cents per lb.	
Rice, other.....1¼ cts. per lb.	
Rice Flour.....2 cts. per lb.	
Ridges Food.....	30
Rifles, not elsewhere specified.....see Firearms	20
Rifle Cartridges, N.E.S.....	35
Rings, runners, &c., for Umbrellas, &c.....see Umbrellas.	
Rinds, Lemon, Citron and Oranges, in brine.....	Free

	P. C.
Rivets of brass or copper	35
Rivets, iron or steel, less than ⅜ of an inch in diameter, 1½ cent per lb. and	30
Rivets, iron or steel, N. E. S. 1 cent per lb. and	25
Road Scrapers	35
Rockingham Ware	35
Rolled Beams, channel and angle T iron and steel, or iron and steel, (see Angles in steel)	
Rolled Round Wire Rods, iron or steel, brass or copper, under ½ an inch in diameter, when imported by wire manufacturers for use in making wire in their factories	Free
Rollers, window blinds, unfinished	30
Rollers, window blinds, finished	35
Roller Skates, or parts of same 20 cts. per pair and	30
Rope, iron or steel wire rope	25
Rope, raw hide rope	25
Rope, or Cordage 1¼ cent. per lb. and	10
Roofing Slate, black or blue, when split or dressed only 80 cts. per sq.	
Roofing Slate, red, green or other, when split or dressed only $1.00 per sq.	
Root, liquorice root, not ground	Free
Roots, medicinal, viz: Aconite, Calumba, Ipecacuanha, Sarsparilla, Squills, Tarraxicum Rhubarb, and Valerian.	Free
Rose Bushes, costing 20 cents and less, per plant 3 cents	
Rose Bushes, N.E.S	20
Rose Lake (color in pulp)	30
Rose Water, without spirits	30
Rosewood Lumber, not further manufactured than split or sawn	Free
Rosewood, manufactures of see Wood	
Rosin see Resin	
Rough on Rats	20
Rubber, crude	Free
Rubber, hard rubber in sheets, but not further manufactured	Free
Rubber Hose, belting, packing, matts and matting, 5 cents per lb. and	15
Rubber Hat Covers	35
Rubbered Cloth and Sheeting 5 cts. per yard and	15
Rubber substitute	Free
Rubber, recovered rubber	Free
Rubber-Clothing, or clothing made waterproof with Indian rubber, N.E.S.	35
Rubber, Surfaced Waterproof Clothing 10 cts per lb. and	25
Rubber Fillets, &c., &c. see item Fillets	
Rubber Boots and Shoes see India rubber Boots and Shoes	
Rubber Buttons see Buttons	

	P. C.
Rubber, other manufactures of.....see Indian Rubber	
Rubies.....see precious stones	
Rugs, travelling rugs, except silk.....see item Shawls	25
Rugs, Smyrna Carpets and rugs	30
Rugs, Rubber lap rugs.....	35
Rugs, Wool and other, N.E.S.....see Carpets	25
Rugs, Lap or Railway, wholly or part wool, as they come from the loom.....10 cents per lb. and	20
Rugs, Lap or railway wholly or part wool, cut to shape, bound, sewn, or otherwise manufactured ..... 10 cents per lb. and	25
Rules, foot rules.....	35
Ruling Machines.....	10
Rum (see spirits).....$2 per proof gal.	
Rum Shrub (see spirits) .....$2 per proof gal.	
Russel Cord, Wool, (see all wool fabrics.).....	
Rye .....10 cts. per bush.	
Rye, damaged by water in transitu (on appraised value).....	20
Rye Flour .....50 cts. per bbl.	
Rye Flour, when damaged by water in transitu (on appraised value).....	20

S

Saccharine or any product, containing over ½ of 1 per cent thereof.....$10 per lb.	
Sad Iron.....$16 per ton, but not less than	30
Saddlers' Hardware	35
Saddlers' Soap liquid..	20
Saddlery of every description.....	35
Safes, iron or steel, and doors for safes and vaults	35
Saffron Cake	Free
Saffron and Safflower, and extract of	Free
Sago.....	20
Sago Flour.....2 cts. per lb.	
Sails, for boats and ships	25
Sail Twine, when to be used for boats and ship sails.....	5
Sail Palms, as manufacture of leather.....	25
Sacks of Paper, all kinds, printed or not.....	35
Sacks, containing fine salt.....	25
Sal-Ammonia	Free
Sal-Soda	Free
Saleratus, or Bicarbonate.....	20
Salt, coarse imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries	Free
Salt, coarse, other than above.....10 cts. per 100 lbs.	

	P. C.
Salt, fine, in bulk	10 cts. per 100 lbs.
Salt, in bags, barrels or other packages	15 cts. per 100 lbs.
[Packages containing Salt to pay same duty as if imported empty.]	
Salts, analine Salts	Free
Saltpetre, nitrate of	20
Salt Cake, being a sulphate of soda, crude	Free
Sand	Free
Sand, colored	20
Sand Cloth	30
Sand (iron) or globules for polishing granite	20
Sandpaper, glass, flint and Emery paper	30
Sandalwood, sawn, not shaped, planed or otherwise manufactured	Free
Sandarac Gum	Free
Sandalwood, manufactures of	see Wood
Sanctuary lamps	30
Sapolio	see Soap Powders
Sappato Gum	20
Sapphires	see precious stones
Sarsparilla, Root	Free
Sardonyx	see precious stones
Satin, Silk	see Silk 30
Satin, fancy articles, made of	see fancy work boxes, &c. 35
Satin, and fine-washed white (colors) in pulp	30
Satinette, fancy articles, made of	see fancy work boxes 35
Satin-wood, sawn, not shaped, planed or otherwise manufactured	Free
Satin-wood, manufactures of	see Wood
Satteens	2 cts. per sq. yd. and 15
Satchels	35
Sauces and Catsup in bottles, and each bottle holding less than ½ pint shall be dutiable as containing one half pint, and each bottle holding more than one half pint, but not more than one pint, shall be dutiable as containing one pint, and each bottle holding more than one pint, but not more than one quart, shall be dutiable as containing one quart	40 cents per gal. and 20
Sauces and Katsups, in bulk	30 cents per gal. and 20
Sausage Skins or Casings, not cleaned	Free
Sausage Casings, N. E. S	20
Savogoam	20
Saw Dust, wood	20
Saw Mills, portable, and parts of	35
Saws, steel for	see Saws in steel
Saws, of all kinds	35
Scales, Balances and Weighing Beams	35
Scenery, Theatrical and other	5 cents per sq. yard and 15

	P. C.
Schnapps (see spirits).....$2 per gal.	
Scheidam, &c. (see spirits).....$2 per gal.	
School Slates.....1 ct. each and	20
School Ink Wells.....	30
School satchels.....	35
Scissors, if plated.....	30
Scissors, not plated.....	25
Scrap Iron, cast, etc.....see Pig Iron in Iron	
Surfaced Waterproof Clothing.....10 cents per lb. and	25
Scrap Iron, fit only to be remanufactured, (see iron.).....	
Scrap Steel, fit only to be remanufactured, (see steel).....	
Scrap Brass.....	Free
Screens, Japan, as furniture.....	35
Screws commonly called wood screws, 2 inches and over in length.....6 cts. per lb.	
1 inch and less than 2.....8 cts. per lb.	
Less than 1 inch.....11 cts. per lb.	
Screws of brass or other metals, N.E.S.....	35
Screw Jacks of every description.....	35
Scrims and window-scrims, &c.....see Cotton, Uncoloured Fabrics.	
Scripture wall-texts, not illustrated.....	35
The same when illustrated.....6 cents per lb. and	20
Scroll Iron.....See Hoop Iron, &c.	
Scythes .....$2.40 per dozen	
Scythe handles or snaths	35
Sea Grass.....	Free
Sea-weed .....see item Moss.	
Sea-weed, not elsewhere specified.....	20
Seal Oil, N. E. S.....	20
Seal Oil, from Newfoundland.....	Free
Sealskins, fur, wholly or partially dressed.....see Furs.	15
Sealskins, raw.....see Furs	
Sealskin, imitation in wool .....10 cts. per lb. and	20
Seamless Drawn Tubing, copper.....	10
Seamless Drawn Tubing, Zinc.....	10
Seamless Cotton Bags.....2 cts. per lb. and	15
Seedling Stock for Grafting, viz :	
Plum, Pear, Peach and other fruit trees.....	Free
Seeds, viz. : Beet, carrot, turnip, mangold and mustard....	Free
Seeds, flax seed.....10 cents per bush.	
Seeds, viz. : Garden, field, and other seeds for agricultural or other purposes, N.O.P., when in bulk or in large parcels	10
The same when in small papers or parcels.....	25
Seed, hemlock seed and leaf.....	Free
Seed, annatto seed	Free

	P. C.
Seeds—Aromatic, which are not edible and are in a crude state and not advanced in value or condition by refining or grinding or by any other process of manufacture, viz.: Anise, Anise Star, Carraway, Cumin, Cardamon, Coriander, Fennel and Fenugreek	Free
Seeds, bird seed when prepared or mixed, &c.	20
Seed breeding oysters for the purpose of being planted in Canadian waters	Free
Seines for fisheries	see Fish Hooks.
Seines, other	see Hammocks. 35
Semaphore Wire	see Wire.
Senna, in leaves	Free
Senegal Gum	Free
Sesame Seed	see Seeds
Sesame, Seed Oil	20
Settlers' Effects,—Wearing Apparel, Household Furniture, Professional Books, Implements and Tools of Trade, occupation or employment, which the Settler has had in actual use for at least six months before removing to Canada. Musical Instruments, Domestic Sewing Machines, Live Stock, Carts and other vehicles, and Agricultural Implements in use by the Settler for at least one year before his removal to Canada, not to include machinery or articles imported for use in any manufactory, establishment, or for sale; provided that any dutiable article entered as Settlers' Effects cannot be so entered unless brought with the Settler on his first arrival and shall not be sold or otherwise disposed of without payment of duty until after two years actual use in Canada. Provided, also, that under regulations to be made by the Minister of Customs, live stock, when imported in Manitoba or the North West Territory by intending Settlers, shall be free, until otherwise ordered by the Governor in Council	Free
Sewer Pipes, glazed, not iron	35
Sewer Pipes, unglazed, not iron	35
Sewing and embroidering silk and silk twist	25
Sewing Machines, whole, or heads or parts of heads of Sewing Machines $3 each and	20
Sewing Machines, toys not more than $2 in value	35
Sewing Machines, parts of, imported separately	35
Sewing Thread on Spools, cotton	25
Sewing Cotton Thread, in hanks, black and bleached, three and six cord	12½
Shaddock's Green Fruit	Free
Shades, Cloth Shades 5 cents per square yard and	15
Shades, electric lights and gas lights	30

	P. C.
Shades, imitation porcelain shades and colored glass shades, not figured, painted, enamelled or engraved	20
Shade Trees	20
Shale, products of	see Oil Coal
Shapes, of Iron or Steel (see Angles in steel)	
Shawls, Cashmere and Paisley, if not composed chiefly of silk	25
Shawls, Indian or Paramatta, not silk	25
Shawls, Silk	30
Shawls, Woolen	25
Shawls, other, and travelling rugs of all kinds and material, except silk	25
Sheep, N.E.S	30
Sheep, for improvement of stock	Free
Sheep Skins, tanned but not dressed, waxed or glazed	15
Sheep Skins, dressed and waxed or glazed	20
Sheetings, Cotton, bleached and unbleached, not stained, painted or printed	1 ct. per sq. yd. and 15
Shelf Brackets	30
Shellac white, in gum or flake, for manufacturing purposes	Free
Shellac Gum	Free
Shells, unmanufactured	Free
Shells, marine, ground or broken	20
Shells, manufactures of fancy	35
Shells, manufactures of other, N.E.S	20
Shingles, Wood	20
Sheet Brass	see Brass.
Sheet Copper	see Copper.
Sheet Music	10 cts. per. lb.
Sheet Iron Signs, not framed	30
Sheet Iron, galvanized, No. 20 gauge and thicker	30
Sheet Iron, common or block, not thinner than No. 20 gauge	$13 per ton.
Sheet Iron, other	see Iron.
Sheet Steel	see Steel.
Sheet Iron, common or black, coated or galvanized, thinner than No. 20 gauge	12½
Ships and all other vessels, built in a foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull and all appurtenances except machinery	10
Machinery on same	25
Ships, repairs on (according to material).	
Shirts, wool, Italian shirts	10 cents per lb. and 25
Shirts, cotton or linen	$1 per dozen and 30
Shirts, Cotton Undershirts	35

	P. C.
Shirts, Drawers and Hosiery, wool, wholly or in part, not elsewhere specified.....10 cts. per lb. and	20
Shirt Fronts, cotton or linen	35
Shirt front, paper	35
Shirtings, cotton, checked and striped...2 cts. per sq. yd. and	15
Shoddy, [see wool fabrics.]	
Shoes, horse, mule or ox shoes, 1½ cents per lb., but not less than	35
Shoes, wholly of felt	25
Shoes, rubber.....see India rubber shoes.	
Shoes, N. E. S	25
Shoemakers' Ink and Blacking	30
Shoemakers' Pitch	20
Shoe Linings, twilled cotton.....1 ct. per sq. yd. and	15
Shoe Linings, colored jeanettes .....2 cts. per sq. yd. and	15
Shoe Laces, of any material	30
Shoe Dressing	30
Shoe Shanks, steel for (see Clock Springs, steel for, in steel)	
Shot, Lead.....1½ cents per lb.	
Shot Guns, not elsewhere specified	20
Shot Pouches, wholly of leather	25
Show Cases.....$2 each and	35
Show Cards (pictorial).....6 cts. per lb. and	20
Show Cards, framed	35
Shovels and Shovel blanks.....$1 per doz. and	25
Shovels, iron or steel, cut to shape for shovels.$1 per doz. and	25
Shovels, steel for.....see Sheet Steel in steel	
Shovels, Iron Stove Shovels	30
Shovels, snow shovels made of wood	25
Shovel Handles, all wood	25
Shrubs, ornamental and shade Trees	20
Side Lights	30
Siennas, paint.....see item Oxides.	30
Signs, Sheet Iron Signs, not framed	30
Silex or Crystallized Quartz	Free
Silicate of Soda, in crystals or solution	Free
Silicias and Casbans	32½
Silk Hosiery	30
Silk Lace	30
Silk, oiled silk.....see item Oil Cloth.	
Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoons and silk waste	Free
Silk Twist, Sewing Silk and Embroidery Silk	25
Silk, Tram Silk, colored	25
Silk Umbrellas and Parasols	35
Silk Bands, &c., for hatters' use....see Hatters' Bands, &c.	

	P. C.
Silk, fancy articles made of.....see Fancy Work-boxes, &c.	35
Silk Velvets, and all manufactures of silk, of which silk is the component part of chief value, not elsewhere specified.....	30
Silk Gloves.....	35
Silk, in the gum, not more advanced than singles, tram, and thrown organzine, and raw spun silk not colored.....	15
Silk, nettings of silk.....	30
Silk—Manufactures of, embrace glacé, gros grain, ducape, barathea, Cashmere, Gros de Naples, black and colored; black and coloured Turquoise, satins, sarsenets, Persians, poplins, and all other piece goods of which silk is the component part of chief value; all silk clothing, velvets, terries, chenilles, ribbons, velvet ribbons, tassels, shawls, hosiery and underclothing, ties, scarfs, bows, ferrets, handkerchiefs, Prussian bindings, sofa gimp, mantillas or jackets, silk warp, Paramatta, silk tapestry, silk warp alapaca, &c.....	30
Silk, plush netting, used for the manufacture of gloves	15
Silk Plush, for Hatters' use	Free
Silver Coin [United States].....	20
Silver and Gold Coins, except United States silver coin....	Free
Silver Medals, N.E.S.....see Medals	20
Silver Leaf.....	30
Silver-plated Ware, N.E.S.....	30
Silver Plate Glass	30
Silver, German Silver and Nickel Silver, rolled or in sheets.	Free
Silver, German and nickel silver, manufactures of ..... not plated, 25 p.c.; if plated	30
Silver Soap.....see Soap Powders.	
Sisal Cordage of all kinds.....1¼ cent per lb. and	10
Sizing, cream and enamel sizing.....1 cent per lb.	
Skates of all kinds.....20 cts per pair, and	30
Skates, steel for.....See Skates in steel	
Skate Blades, unfinished, steel.....	30
Skeletons and parts of.....see Anatomical Preparations.	Free
Skins, Fish.....[see Fish Skins]	
Skins, undressed, dried, salted or pickled.....see Hides.	Free
Skins, fur skins, not dressed in any manner.....	Free
Skins, Fur Skins, wholly or partially dressed.....	15
Skins for morocco leather, tanned, but not further manufactured	15
Slabs, slate.....see Slate	
Slabs, iron.....$9 per ton	
Slates, for roofing, black or blue, when split or dressed only 80 cts. per sq.	
Slate Flagging for Walks.....$2 per ton.	

	P. C.
Slates, for roofing, green and other colors, when split or dressed only.....$1 per square	
Slates, school and writing slates.....1 ct. each and	20
Slate Mantles	30
Slate Pencils.....	25
Slate Slabs, square and in special shapes, 1 ct. per sq. ft. and	25
Slates of all kinds and manufactures of, N. E. S..... 1 cent per sq. foot and	25
Sledges.....1 cent per lb. and	25
Sleighs.....	30
Slippers, felt slippers.....see Boots and Shoes	
Smalts, dry color	20
Smoothing Irons.....$16 per ton but not less than.....	30
Snuff..... 30 cts. per lb. and	12½
Soapstone, foot warmers	30
Soap, mineral soaps.....see Soap Powders	
Soap, common soft and liquid, not perfumed	20
Soap, common brown and yellow, not perfumed..... 1½ cts. per lb.	
Soap, ivory soap.....same as Soap Perfumed	
Soap, Castile, mottled or white, and white soap..... 2 cts. per lb.	
Soap, perfumed or toilet, the weight of the inside packages and wrappers to be included in the weight for duty 10 cents per lb. and	10
Soap, harness soap.....	30
Soap, "Frank Siddell's" laundry soap....1½ cents per lb.	
Soap powders, pumice, silver and mineral soaps, sapolio and other like articles, the weight of the inside package to be included in the weight for duty, outside packages to pay 20 cents.....3 cts. per lb.	
Soap, "Hoxie," mineral.....see Soap Powder	
Soap, "Adams," mineral.....see Soap Powder	
Socks of Cotton or woollen ..... 10 cents per lb. and	30
Soda, Ash.....	Free
Soda, Bicarbonate of.....	20
Soda, caustic, in drums.....	Free
Soda, arseniate, binarseniate, chloride and stannate of soda.	Free
Soda, Bichromate of	Free
Soda, nitrate of, or cubic nitre.....	Free
Soda, sal soda.....	Free
Soda, sulphate of, crude, known as salt cake.....	Free
Soda, sulphate of, N.E.S.....	20
Soda, silicate of, in crystal or in solution.....	Free
Sodium, Sulphide of	Free
Soil Pipes, cast iron.... ....$12 per ton, but not less than	35

	P. C.
Solder	30
Sole Leather, tanned but rough or undressed...see Leather.	
Sole Leather ½c. per lb. and	15
Soups	20
Soy 10 cents per gal.	
Sozodont, in bottles under 4 ounces	50
Sozodont, over 4 ounces....see Spirits...$2.00 per proof gal.	40
Spades and Spade Blanks $1 per doz. and	25
Spades, iron or steel, cut to shape for $1 per doz. and	25
Spades, steel for see Sheet Steel in steel	
Sparkling Wine see Wine	
Spanish Cedar, not shaped, planed, or otherwise manufactured	Free
Spanish Cedar, manufactures of see Wood	
Spanish or Esparto Grass, and other grasses and pulp of, for the manufacture of paper	Free
Spar and Alabaster Ornaments	35
Spectacles and Eye Glasses of all kinds, finished	30
Spectacles, parts of and Eye Glasses, unfinished	25
Spelter, in blocks or pig	Free
Sperm Oil	20
Spices of all kinds, except Mace and Nutmegs, unground	10
Spices, as above, ground	25
Spices, Mace and Nutmegs	25
Spikes, wrought and pressed, galvanized or not, 1½ cts. per lb., but not less than	35
Spikes and Nails, cut, of iron or steel 1 cent per lb.	
Spikes and Nails, composition and sheathing	20
Spindles bands, cotton cord, as cotton cordage	30

Spirits :—Spirituous or alcoholic liquors distilled from any material, or containing, or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof; and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at the rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of 15 per cent. under proof, but all such liquors shall be computed as of the strength of 15 per cent. under proof, as follows, viz. :

Alcohol, ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide or ethyl, or spirits of wine.. $2 per proof gal.

P. C.

Spirits *(continued)*—

Alcohol, methyl alcohol, wood alcohol, wood naptha, pyroxylic spirits or any substance known as wood spirit or methylated spirit..... $2 per proof gal.

Alcohol, amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil.....$2 per proof gal.

Absinthe, arrack or palm spirits.....$2 per proof gal.

Brandy, including artificial brandy, and imitations of; Gin of all kinds, N.E.S.; Rum, Whiskey, and all spirituous or alcoholic liquors, N.O.P.....$2 per proof gal.

Cordials and liquors of all kinds, N.E.S., viz: Meseal pulque, rum shrub, schiedam and other schnapps, tafia, augostura, and similar alcoholic bitters or beverage.... $2 per proof gal.

Ether, nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia.....$2 per proof gal. and 30

Perfumes, alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks weighing not more than four ounces each..... 50

Perfumes as above, when in bottles, flasks or other packages weighing more than four ounces. each $2 per gal. and 40

Spirits and strong waters of any kinds mixed with any ingredient or ingredients, and being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, N.E.S.....$2 per gal. and 30

Vermouth and ginger wine, containing not more than 40 per cent. of proof spirits .....75 cents per gal.

Vermouth and ginger wine, containing over 40 per cent. of proof spirits.....$2 per gal.

In all cases where the strength of any of the foregoing articles cannot be correctly ascertained by the direct application of the hydrometer, it shall be ascertained by the distillation of a sample, or in such other manner as the Minister of Customs directs.

Spirits of Turpentine..... 10

Spittoons, earthenware 35

Spittoons, other N.E.S..... 30

Sponges 20

Spools made wholly of wood used in cotton machinery and other..... 25

Spoons, silver spoons, plated..... 30

Spoons, tinned iron spoons 30

Spokes, Hubs, Felloes, rough or sawn only..... 15

Spokes, Felloes, Hubs, finished, dutiable as Carriage parts see Carriages

	P. C.
Spokes of wheels.....see item Hickory, Lumber, &c, &c..	
Springs, clock springs.....see Clocks	
Springs, clock springs, steel for..See Clock Springs in steel	
Springs, iron or steel, and parts thereof, for R.R. cars, &c. (See Iron.).....$30 per ton, but not less than	35
Springs, iron or steel, and parts thereof, other than for railway or tramway vehicles.....1 cent per lb. and	30
Springs, other, N.E.S.....$30 per ton, but not less than	35
Spring Wire Cotters	30
Sprigs, Tacks and Brads, not exceeding 16 ounces to the thousand.....2 cts. per 1,000.	
Sprigs, Tacks and Brads, other.....2 cts. per lb.	
Spurs and Stilts, used in the manufacture of earthenware ..	Free
Square reeds and raw hides centres, textile, leather or rubber head, thumbs and tips, and steel, iron or nickel caps for whip ends, imported by whip manufacturers for use in the manufacture of whips in their factories.....	Free
Squills, root	Free
Stained Glass	20
Stamped Tin Ware.....	35
Stairpads	25
Stannate of Soda.....	Free
Stallion Shields, made of leather.....	25
Starch, including farina, corn starch or flour, and all preparations having the qualities of starch, not sweetened or flavored; the weight of the package to be in all cases included in the weight for duty.....2 cents per lb.	
The same, sweetened or flavored, the weight of the package to be in all cases included in the weight for duty..... 4 cents per lb.	
Statuettes.....	35
Statues to pay according to material.	
Staves, prepared for barrels.....	25
Stay Laces of any material	30
Steam Pumps.....	30
Steam Radiators.....	30
Steam Engines, portable	35
Steam Engines N.E.S.....see Engines	
Stearine, of all kinds.....3 cents per lb.	
Stearic Acid.....3 cents per lb.	
Steel and manufactures of:	
Adzes	35
Agricultural Implements.....see item Agric'l Imp'ts	
Angles, Finger Bars and Reapers and Mowers, being angle iron or steel cut to exact length, rolled sheared off and straightened, with a slat cut out of the side of each bar as parts of mowers and reapers	35

	P. C.
Steel and manufactures of *(continued)*—	
Angles, rolled iron or steel Angles, Channels, Structural Shapes and Special Sections, weighing less than 25 lbs. per lineal yard, N.E.S., ½ ct. per lb. &	10
Angles, iron or steel, beams, girders, joists, channels, structural shapes and special sections, weighing not less than 25 lbs. per lineal yard.....	12½
Angles, rolled iron or steel Angles, Beams, Girders, Joists, Channels, Eye-bar Blanks made by the Kloman process, together with all other structural shapes of rolled iron or steel bridge plate, not less than ⅜ths of an inch thick, nor less than 15 inches wide, when imported by manufacturers of bridges for use exclusively in the manufacture of iron and steel bridges	12½
Angles for iron or composite ships or vessels.....	Free
Arms, firearms .....see item Firearms	
Axles and parts thereof for carriages other than railway or tramway vehicles.....1 cent per lb. and	30
Axles for railway and tramway cars..... $30 per ton, but not less than	35
Axles, all other not E. S..$30 per ton, but not less than	35
Axle Bars, Axle Blanks or Forgings for axles for carriages other than railway or tramway vehicles..... 1 cent per lb. and	30
Axle Bars, Axle Blanks or Forgings, for axles, all other N.E.S.....$30 per ton, but not less than	35
Axes, chopping .....$2 per doz. and	10
Axes, other N.E.S.....	35
Bands and Hoops, N.E.S., valued at 4 cents or less per lb.....	30
but not less than.....$12 per ton	
Bands and Hoops, N.E.S., valued at over 4 cents per lb.	12½
Bars, Crowbars.....1 cent per lb. and	25
Bars for Axles.....see Axles in steel	
Bars, Railway Bars and Rails for railways and tramways of any form, punched or not punched N.E.S. $6 per ton	
Bars or Steel Rails, weighing not less than 25 lbs. per lineal yard, for use on railway track.....	Free
Bars and Billets, N.E.S., valued at 4 cents or less per lb	30
but not less than.....$12 per ton	
Bars and Billets, N.E.S., valued at over 4 cents per lb.	12½
Barbed Wire Fencing.....1½ cents per lb.	
Beams.....see Angles in Steel	
Beams, weighing beams.....	35

P. C.

Steel and manufactures of *(continued)*—

Beams, iron or steel, for iron or composite ships or vessels ..... Free

Billets ....see Bars in Steel

Blanks, eye-bar blanks.....see Angles in steel

Blanks for Axles.....see Axle Bars in Steel

Blanks.....see Iron and Steel Rivets in iron

Blanks, file blanks 30

Blanks..see Iron, Wrought Iron and Steel Nuts in iron

Bloom Ends for the manufacture of iron or Steel..... $2 per ton

Blooms and Slabs, valued at 4 cents per lbs or less.... 30
but not less than.....$8 per ton

Blooms and Slabs, valued at over 4 cents per lb..... 12½

Bowls for Cream Separators..... Free

Bolts with or without threads or nuts, and bolt blanks less than ⅜ths of an inch in diameter..... 1½ cents per lb. and 30

Bolts with or without threads or nuts and bolt blanks, N.E.S..... 1 cent per lb. and 25

Brads.....see item Tacks

Bridge Plate not less than ⅜ths of an inch thick, nor less than 15 inches wide when imported by manufacturers of bridges for use exclusively in the manufacture of bridges..... 12½

Buckle Clasps, steel for ..... See Ice Creepers, &c.

Buckthorn and Strip Fencing.....1⅛th cents per lb.

Buckthorn and Plain Strip Fencing, Steel for..... see Strip Steel in Steel

Car Wheel tires of steel when in the rough..... Free

Castings, N.E.S., $25 per ton, but not less than..... 30

Cast Scrap Steel.....$4 per ton

Chains over 9-16ths of an inch in diameter..... 5

Chains other N.E.S..... 30

Channels.....see item Angles in Steel

Clock Spring, other than for tower clocks..... 10

Clock Springs, steel for, No. 20 gauge, but not thinner than No. 30 gauge, to be used in the manufacture of corset steels, clock springs and shoe shanks, when imported by the manufacturers of such articles for use in their factories..... Free

Clippings.....see item Cuttings, &c., in iron

Corset Side Steels and other Corset Steels ..... see item Corset Clasps

Cogget Ingots.....see Ingots in Steel

Corset Steel for....see Clock Springs Steel for, in Steel

Cutlery, plated.....see item Cutlery

	P. C.
Steel and manufactures of *(continued)*—	
Cutlery, N.E.S.....see item Cutlery	25
Crucible Sheet Steel .....see Sheet Steel in Steel	
Crop ends of steel rails, for the manufacture of iron or steel .....$2 per ton	
Crowbars.....1 cent per lb. and	25
Cutlers' Steel.....see Rods in Steel	
Cuttings, &c.....see item Cuttings in Iron	
Discs for Harrows.....	35
Discs for harness.....	35
Ends, crop-ends of steel rails for the manufacture of iron or steel.....$2 per ton	
Eye-bar Blanks made by the Kiloman process..... see Angles in Steel	
Fencing, &c.....see Fencing in iron	
Files.....	35
File Blanks.....	30
Files, Steel for the manufacture of, when imported by file manufacturers for use in their factories.....	Free
Finger-bars and Reapers, &c.....see Angles in Steel	
Firearms, N.E.S.....see item Firearms	20
Fish Plates, Railway Fish Plates.....$12 per ton	
Forks.....see item Agricultural Implements	
Forgings, Axles or Springs for carriages other than railway or tramway vehicles.....1 cent per lb. and	30
Forgings for Axles and Car Springs of all kinds..... $30 per ton, but not less than	35
Forgings of whatever shape or in whatever stage of manufacture, N.E.S..... 1½ cents per lb., but not less than	35
Girders..... see item Angles in Steel	
Hardware.....see item Hardware	
Hammers, weighing 3 lbs or over ....1 cent per lb. and	25
Hammers, other, N.E.S.....	35
Hay Knives.....$2 per doz. and	20
Hatchets	35
Hinges.....see item Hinges, &c.	
Hinge Blanks.....1 cent per lb. and	25
Hoes.....5 cents each and	25
Hooks, fish hooks.....see item Fish Hooks	
Hooks, fish-hooks with flies.....	30
Hoops.....see Bands in Steel	
Ice Creepers.....	30
Ice Creepers, Steel for, steel of No. 12 gange and thinner, but not thinner than No. 30 gauge, when imported by manufacturers of buckle clasps, and ice creepers to be used in the manufacture of such articles only in their own factories.....	Free

	P. C.
Steel and manufactures of *(continued)*—	
Ingots, Cogget Ingots, valued at 4 cents or less.....	30
but not less than.....$8 per ton	
Ingots, Cogget Ingots, valued at over 4 cents per lb...	12½
Knees for iron or composite ships or vessels.....	Free
Knife Blades or Knife Blanks in the rough, unhandled, for use by electro-platers.....	10
Knives, Reapers' and Mowers' Knives	35
Knives, Mowers, steel for..... see item Sheets, crucible sheet steel	
Knives, Reapers, steel for..... see item Sheets, crucible sheet steel	
Knobs, Steel for manufacture of..see item Rods in steel	
Locks.....	35
Locks, Steel for.....see item Rods in steel	
Locomotive and car wheel Tires of Steel, in the rough..	Free
Knives, hay knives.....$2 per doz. and	20
Machinery .....see item Machinery	
Manufactures of N.E.S.....	30
Manufactured articles of steel for steel ships or vessels, &c.....see item Articles	
Mattocks.....1 cent per lb. and	25
Mould Boards, steel cut to shape, &c., for ploughs..... see item Plough Plates	
Nails, Cut Nails .....1 cent per lb.	
Nails, other, N.E.S.....1½ cents per lb.	
but not less than.....	35
Needles.....	30
Nuts or Bolt-blanks, less than ⅜ths of one inch in diameter.....1½ cents per lb. and	30
Nuts, N.E.S.....1 cent per lb. and	25
Other Steel, N.E.S.....	30
Pocket Knives.....see Cutlery	25
Picks.....1 cent per lb. and	25
Penknives.....see Cutlery	25
Plates for iron or composite ships or vessels.	Free
Plates, Scraper Plates	30
Plates for Bridges.....see Bridge Plate in steel	
Plates of Steel and Iron combined.	30
Plates engraved on steel.....	20
Plates, Nail Plates of Iron or Steel, 16 gauge and thicker.....$13 per ton	
Plates, Steel Plates, not less than 30 inches wide and not less than ¼ of an inch thick.....	12½
Plates, Plough Plates, Mould Boards, &c..... ..... see item Plough Plates	
Plates, Railway Fish Plates.....$12 per ton	

	P. C.
Steel and manufactures of *(continued)*—	
Plates, circular, &c.....see Plates in iron	
Plates, Saw Plates, cut to shape only and not otherwise manufactured.....	Free
Ploughs.....see item Agricultural Implements	35
Plough Plates.....see item Plough Plates in letter P	
Railway Bars and Rails for railways and tramways, punched or not punched N.E.S. .....$6 per ton	
Rails, crop ends of, for the manufacture of iron or steel. $2 per ton	
Rails weighing not less than 25 lbs. per lineal yard, for use in railway tracks.....	Free
Rasps.....	35
Ribs and rings for Umbrellas.....see Umbrellas	
Rivets, less than ⅜ths of an inch in diameter..... 1½ cents per lb. and	30
Rivets, N.E.S.....1 cent per lb. and	25
Rods, rolled, under ½ an inch in diameter or under ½ inch square, imported by knob or lock manufacturers or cutlers for use exclusively in such manufacture in their own factories.....	Free
Rods, rolled round wire rods, iron or steel, under ½ inch in diameter, imported by wire manufacturers for use in making wire in their factories....	Free
Rope, wire rope.....	25
Safes.....	35
Saws of all kinds.....	35
Saws and Straw-cutters, steel for, cut to shape, but not further manufactured.....	Free
Scales.....	35
Scraper Plates.....	30
Scrap Steel, old, and fit only to be remanufactured, being parts of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada.....	Free
Scrap Steel, being waste or refuse..... see item Scrap, &c., in Iron	
Screws, commonly called Wood Screws.....	
2 inches or over in length..... 6 cents per lb.	
1 inch and less than 2 in. in length. 8 cents per lb.	
Less than 1 inch.....11 cents per lb.	
Scythes.....see item Agricultural Implements $2.40 per doz.	
Screws, other.....	35
Sections, special.....see Angles in steel	
Shapes, structural.....see Angles in steel	
Skates.....20 cents per pair and	30
Skates, Steel for, valued at 2 cents per lb. and over....	Free

	P. C.
Steel and manufactures of *(continued)*—	
Sheets for iron or composite ships or vessels.....	Free
Sheets, Crucible Sheets, steel, 11 to 16 gauge, 2½ to 18 inches wide, imported by manufacturers of mower and reaper knives for manufacture of such knives in their own factories	Free
Sheets of not less than 11 or not over 18 wire gauge and costing not less than $75 per ton of 2240 lbs. when imported by manufacturers of shovels and spades for use exclusively in such manufacture in their own factories	Free
Sheets of all gauge and widths, N.E.S., valued at 4 cts. or less per lb.....	30
but not less than .....$12 per ton	
Sheets of all gauge and widths, N.E S., valued at over 4 cents per pound.....	12½
Shoe Shanks, Steel for..... see Clock Springs, Steel for in steel	
Shoes, horse, mule and ox shoes..1½ cents per lb., but not less than	35
Shovels and Shovel Blanks.....see Agric'l Imp'ts	
$1 per doz. and	25
Shovels, steel, cut to shape for.....$1 per doz. and	25
Shovels, steel for.....see Sheet Steel	
Side steels for corsets.....see item Corset Clasps	
Slabs.....see Blooms in Steel	
Sledges.....1 cent per lb. and	25
Spades and Spade Blanks .....see Agric'l Imp'ts	
$1 per doz. and	25
Spades, Steel for..... see Sheet Steel	
Spades, steel, cut to shape for same....$1 per doz. and	25
Spiegel and Steel Bloom Ends for the manufacture of iron or steel.....$2 per ton	
Spikes and Cut Nails.....1 cent per lb.	
Spikes, other.....see Spikes in iron	
Springs or parts of, for carriages other than railway and tramway vehicles.....1 cent per lb. and	30
Springs. Car Springs, all kinds.....$30 per ton	
but not less than.....	35
Springs, Clock Springs, except tower clocks	10
Springs, Clock Springs, steel for...see Clock Springs in steel	
Springs, all other, N. E. S.,.....$30 per ton	
but not less than.....	35
Steels, table and butchers' steels.....	30
Steel, manufactures of or parts of iron and parts steel, N.E.S.....	30

P. C.

Steel and manufactures of *(continued)*—

Steel for Umbrellas and Parasols..... see Umbrellas or Parasols

Straw-cutters, steel for.....see Saws in steel

Strips costing 4 cents per lb. or less..... 30

but not less than.....$12 per ton

Strips costing over 4 cents per lb..... 12½

Strips specially imported for the manufacture of buck-thorn and plain strip fencing for use in their factories Free

Strip Fencing.....1⅛th cents per lb.

Surgical Instruments....see item Surgical Instruments. 20

Tacks, cut, brads or sprigs, not exceeding 16 ounces to the thousand.....2 cents per 1,000.

Tacks, cut brads or sprigs, exceeding 16 ounces to the thousand.....2 cents per lb.

Traps..... 30

Tools.....see item Tools

Tubes.....see item Tubing

Washers, N.E.S.....1 cent per lb. and 25

Weighing Beams..... 35

Wedges.....1 cent per lb. and 25

Wire, Steel for.....see rods round Wire Rods in steel

Wire.....see item Wire

Provided that on all iron or steel bars, rods, strips, or steel sheets of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polished in any way, in addition to the ordinary process of hot rolling or hammering, there shall be paid one-sixth of one cent per pound in addition to the rate imposed on the said material.....⅙ of one cent.

Provided, further, that all metal produced from iron, or its ore, which is cast and malleable, of whatever description of form, without regard to the percentage of carbon contained therein, whether produced by cimentation or converted cast, or made from iron or its ores by the crucible, Bessemer, pneumatic, Thomas Gilchrist, basic, Siemens-Martin or open earth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalent, or by any fusion or other process which produces from iron or its ores a metal either granulous or fibrous in structure which is cast and malleable, except what is known as malleable iron castings, shall be classed and denominated as steel; and,

P. C.

Steel and manufactures of *(continued)*—
Provided further, that all articles rated as iron or manufactures of iron shall be chargeable with the same rate of duty if made of steel, or of steel and iron combined, unless otherwise specially provided for.

Stereotypes, Electrotypes, and Celluloids for almanacs, calendars, illustrated pamphlets, newspapers, advertisements or engravings, and all other like work for commercial trade or other purposes, N.E.S., and matrices or copper shells of the same.....2 cents per square inch

Stereotypes, Electrotypes, and celluloids of books and bases and mattrices and copper shells for the same, whether composed wholly or in part of metal or celluloid..... ⅔ of a ct. per sq. inch

Stereotypes, electrotypes, and celluloids of newspaper columns and bases for the same, composed wholly or partly of metal or celluloid.....¾ of 1 ct. per sq. inch

Matrices or Copper Shells of the same..... 2 cts per sq. inch.

Sticks, walking sticks..... 25

Sticks for parasols, umbrellas, and sunshades,..... 20

Sticks, Bamboo rods, &c., for walking sticks or canes..... see item Bamboo reeds

Sticks, in the rough, or not further manufactured than cut into lengths suitable for umbrellas, parasols, or sunshades handles..... Free

Stilts.....see Spurs

Stockings and Socks, Woollens .....10 cts. per lb. and 30

Stockings and Socks, cotton.....10 cts. per lb. and 30

Stones, curling stones (so-called), of whatever material made 25 per cent

Stone, Burr.....see item Burrstone

Stone, rough Freestone, Sandstone, and all other building stone, except marble from the quarry, not hammered or chiselled [13 cubic feet to ton].....$1 per ton

Stoneware.....see Earthenware 35

Stone, Waterlime or Cement Stone.....$1 per ton

Stone, dressed Freestone and all other building stone except Marble, and all manufactures of stone or granite, N. E. S. 30

Stone, Lithographic, not engraved..... 20

Stone, Flagstones, sawn or otherwise dressed...$2 per ton.

Stone, Grindstones, not mounted, and not less than 12 in. in diameter.....$2.00 per ton

Stones, Precious Stones.....see Precious Stones

Stone, chalk stone, China or Cornwall stone, and cliff stone, ground or unground..... Free

P. C.

Stones, for sharpening tools and scythes..... 30
Stone, manufactures of, N.E.S..... 30
Stove Polish (Black Lead)..... 30
Stoves and other castings, not elsewhere specified.....
$16 per ton, but not less than 30
Stove Shovels, iron..... 30
Stove bolts and nuts, iron or steel...see Bolts in iron or steel
Stove Plates.....$16 per ton, but not less than 30
Stove Pipes and Elbows..... 30
Stove Varnish .....see Varnish
Straw Hats..... 30
Straw and manufactures of, not elsewhere specified..... 20
Strawberry Wine.....see Wine
Strawberries, wild only..... Free
Strawberries, green fruit, N.E.S., the weight of the package to be included in the weight for duty .....3 cts per lb.
Strawboards, in sheets or rolls, plain or tarred.....40 cents per 100 lbs.
Straw Plaits, Tuscan and Grass..... Free
Strip Brass.....see Brass, &c.
Strip Fencing and buckthorn, iron and steel..1⅛ ct. per lb.
Structural Iron Work.....1¼ per lb., but not less than 35
Stuffed South Sea Seal, as furs..... 15
Subacetate of Copper dry, or Verdigris..... Free
Sugar of Milk 20
Sugar of Milk Tablets, not further sweetened 20
Sugar, glucose or grape sugar, to be rated according to grade by D. standard.....
Sugar, Melado, Concentrated Melado, Concentrated Cane Juice, Concentrated Molasses, Concentrated Beet Root Juice and Concrete, when imported direct from the
Sugar *(continued)*—
country of growth and production for refining purposes only, not over No. 14 Dutch Standard in color, and not testing over 70 degrees by the polariscope, a specific duty of 1 cent. per lb., and for every additional degree, shown by the polariscope test, 3⅓ cents per 100 lbs. additional.
Sugar, not for refining purposes, not over 14 Dutch Standard in color, when imported direct from the country of growth and production, value free on board at last port of shipment..... .....1 cent per lb. and 30
Sugar above No. 14 Dutch Standard in color, and refined sugar of all kinds, grades or standards, value free on board at last port of shipment.....1½ cts. per lb. and 35
Sugars not imported direct without transhipment from the country of growth and production, an additional duty of 7½ per cent of whole duty payable thereon.

	P. C.
Sugars *(continued)*—	
Provided that when any cargo of sugar for refining purposes is found to grade in part, above No. 14 Dutch Standard in color, such part to the extent of not exceeding 15 per cent. of the whole cargo may be admitted to entry by polariscope test.	
Provided that molasses, when imported for or received into any Refin ry or Sugar Factory, or to be used for any other purpose than actual consumption, shall be subject to, and there shall be levied and collected thereon, an additional duty of 5 cents per Imp. Gall.	
Sugar Candy, brown or white, and Confectionery, including sweetened gums.....¼ cent per lb. and	35
Sugar Beet Seed.....see Seeds	
Sugar Discs and Globules .....1¼c. per lb. and	35
Sulphate of Quinine, [in powder]	Free
Sulphate of Quinine, N.E.S.....	20
Sulphate of Iron (Copperas)	Free
Sulphate of soda, crude, known as Salt Cake	Free
Sulphate of copper.....	Free
Sulphate of Soda, N.E.S.....	20
Sulphate of alumina.....	Free
Sulphide of Sodium	Free
Sulphuric Acid.....½ ct. per lb.	
Sulphuric Acid, articles for concentration of.....see Retorts	
Sulphuric Ether..... .....5 cents per lb.	
Sulphur, in roll or flour.....	Free
Sumac and Camwood .....see Camwood.	
Sumac, N.E.S.....	20
Sunday School Cards or Devotional Cards, 6 cts. per lb. and	20
Sunshades.....	35
Sunshade stick or handles, N.E.S.....	20
Sunshades, material for the manufacture of...see Umbrellas	
Superphosphates, or manufactured Manure	20
Surgical belts or trusses.....	25
Surgical and Dental Instruments of all kinds.....	20
Surgical Instruments in cases..... { Cases 10 cts. each and	30
Surgical Instruments in cases..... { Instruments..	20
Surcingles.....	35
Suspenders or braces and parts thereof.....	35
Suspensory bandages.....see Surgical Belts, &c.	25
Sweet Potatoes	25
Sweet spirit of nitre.....see Spirits.	
Swedish iron nail rods, under ½ inch in diameter, for manufacture of horse shoe nails.....	20
Swine (live) N. E. S.....2 cents per lb.	

	P. C.
Swine, for improvement of stock	Free
Syrups, N.E.S., cane juice, refined syrups, sugar-house syrup, syrup of sugar, sugar of molasses, syrup of sorghum, corn syrup, glucose syrup and all syrup of molasses, produced in the process of the manufacture of refined sugars, or in the refining of sugars, or in the refining of molasses, or in the production of molasses, sugars, and all bleached, clarified, filtered or refined molasses. Free on board 1 cent per lb. and	30
Syrups, fruit syrup	see Lime Juice.
Syrup of the phosphate of iron, lime, potassa and soda	50

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Table Covers, woollen	see Wool Fabrics, &c.
Tables, furniture	35
Table Tops and Stands, parts of sewing machine	35
Table Steels	30
Tacks, cut, Brads and Sprigs, not exceeding 16 ounces to the pound	2 cts. per 1,000.
Tacks, Brads, Sprigs, N.E.S	2 cts. per lb.
Tafia	see Spirits.
Tags, tin, for plug tobacco	25
Tagging Metal, plain, japanned or coated, in coils, not over 1½ inches in width, when imported by manufacturers of Shoe and Corset Laces, for use in their factories	Free
Tailors' Iron	$16 per ton, but not less than 30
Tails, undressed	Free
Tails, dressed, (see furs)	15
Tailors' fashion plates	6 cts. per lb. and 20
Tallow	1 ct. per lb.
Tallow stearine	3 cents per lb.
Tampico	Free
Tanner's Bark	Free
Tannin Preserver	20
Tanning and Dyeing articles in a crude state used in dyeing or tanning, not elsewhere specified	Free
Tanning and Dyeing articles, prepared, not elsewhere specified	20
Taper Holders for Christmas trees	30
Tapers, Wax	25
Tape cotton tape printed for labels	15 cents per lb. and 25
Tape Measures	30
Tapioca	20
Taraxacum Root	Free
Tar (Pine) in packages of not less than 15 gallons	Free
Tar and Pitch Coal	10

	P. C.
Tar, other, N.E.S	20
Tarpaulin, Cotton, plain or coated with oil, paint, tar or other composition	35
Tarred Paper	½ ct. per lb.
Tartaraline	20
Tartar, emetic and grey tartar	see Blood Albumen
Tassels	30
Tassels, yarns for the manufacture of	see Yarns, &c.
Tea, Green, Japan and Black, imported from other countries than the United States	Free
Tea, Green, Japan and Black, imported from United States	10
Teasels	Free
Teeth, artificial	20
Telephones and telegraph instruments, electric light cables, electric and galvanic batteries, electric motors and apparatus for electric lights, including incandescent light globes and insulators of all kinds, N.E.S	25
Telegraph Cables	25
Telegraph Instruments	25
Telephone Cables	25
Telescopes	25
Tents and Awnings	25
Terra Japonica	Free
Terra Cotta ornaments	35
"The Chimes," an illustrated weekly paper for children	Free
Thermometers, glass only	20
Thermometers, glass and wood, or tin	25
Thermometers, bronzed, brass, plated and marbled	30
Thermometers, in rubber cases	25
Terra Cotta panels, mouldings and cornices	35
Terra Cotta and composition Ornaments	35
Terraline, Vases and Plaques	35
Terra Alba	20
Thimbles of all kinds, steel	30
Thread, Cotton, sewing, on spools	25
Thread, Cotton, sewing in hanks, black, bleached, or unbleached, three and six cords	12½
Thread, Gold and Silver Thread	30
Thread, Linen, and others, N.E.S	20
Threshing Machines	35
Tickets, [see item Labels, etc.]	
Ticking, for tents	2 cts. per sq. yd. and 15
Ties, cotton, made up	35
Ties, silk	30
Tiles, earthenware tiles	35
Tiles, drain tiles, not glazed	20
Timber and Lumber	see Lumber

	P. C.
Timber and Lumber, not elsewhere specified	20
Time Detectors	35
Tin, in blocks, pigs, bars and sheets	Free
Tin, Crystals	20
Tin, Metallic Color (see Colours)	Free
Tin Buckles, for suspenders	see Buckles
Tin Buckles, N.E.S	25
Tin Tags for plug tobacco	25
Tin Plates	Free
Tin Plates, in strips	25
Tin Cans or packages made of tin or other material, containing fish of any kind, see rate on Oysters, canned under items fish, etc.	
Tinfoil labels, printed	15 cents per lb. and 25
Tin-foil	Free
Tinned Iron Spoons	30
Tinsmiths' tools	35
Tinware, stamped	35
Tinware, and all other manufactures of tin, not elsewhere specified	25
Tinctures, not mixed	see proprietary medicines
Tinctures, mixed, etc	see Spirits
Tippets, fur	25
Tissue Paper	25
Toasting-forks	30
Tobacco-cutters	30
Tobacco, Cigars and Cigarettes	$2 per lb. and 25
Tobacco, cut	40 cents per lb. and 12½
Tobacco, Snuff	30 cts. per lb. and 12½
Tobacco, manufactured, other	30 cts. per lb. and 12½
Tobacco, unmanufactured, for excise purposes, under conditions of Act. 31, Vic. Cap. 51	Free
Tobacco Leaf, raw, samples of	20 cents per lb.
Tobacco Pipes, clay, and imitation of meerschaum	35
Tobacco Pipes, Briar and all wooden	35
Tobacco Pipes, other, N.E.S	35
Toilet Powders [as perfumery]	30
Toilet preparations, other (non-alcoholic)	30
Tomatoes, fresh	30 cts. per bush. and 10
Tomatoes, preserved, &c	see Vegetables
Tools, chopping axes	$2 per doz. and 10
Tools, axes other, adzes, files and rasps, hatchets and hammers, N. E. S	35
Tools, track tools, picks, mattocks, hammers, weighing 3 lbs each or over, sledges, wedges and crowbars, iron or steel	1 cent per lb. and 25

	P. C.
Tools, Bookbinders' tools and implements, including Ruling Machines	10
Tools, other, all kinds, N.E.S.	35
Tool Handles, hickory for ... see Hickory	
Tooth Powders, as perfumery	30
Topaz ... see precious stones	
Tortoise and other shells, unmanufactured	Free
Tortoise and other shells, manufactures of fancy	35
Towels of every description	25
Towel racks and rollers	30
Towels, of every description, does not include Huckaback, Crash, or similar goods in the piece.	
Toy Whips	35
Toys, all kinds, including sewing machines, when of not more than two dollars in value	35
Tragacanth, Gum	Free
Tram Silk, colored	25
Trace Chains	35
Tracing Cloth ... 5 cents per square yard and	15
Transfer Pictures	35
Traps, steel or iron	30
Travellers' Baggage, under regulations to be prescribed by the Minister of Customs	Free
Trees, Forest, for planting, imported into Manitoba or North-West Territory	Free
Trees, Apple ... each 3 cents	
Trees, Cherry ... each 4 cents	
Trees, Pear ... each 3 cents	
Trees, Quince ... each 2½ cts.	
Trees, Peach ... each 3 cents	
Trees, Plum ... each 3 cents	
Trees and Plants, other than above, including fruit, shade, lawn and ornamental	20
Trees, seedling stock, for grafting of, viz : plum, pear, peach, and other fruit trees	Free
Treenails	Free
Tripoli	20
Trucks, railway depot	30
Trunks, valises, hat boxes, and carpet bags	30
Trunk Trimmings of tinned iron	30
Trusses ... see Surgical Belts, &c.	
Trycicles	30
Tubs, wood	25
Tubing Platinum, to be used in the manufacture of concentrated sulphuric acid ... see Retorts	Free
Tubing, seamless drawn tubing, of brass, copper and zinc	10

	P. C.
Tubing, Lap welded iron tubing, threaded and coupled, or not, 1¼ to 2 inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe lines and petroleum refineries, under regulations to be made by Governor-General in Council	20
Tubing, Boiler tubes, of wrought iron or steel	15
Tubing, wrought iron tubing, threaded and coupled or not, over 2 inches in diameter	15
Tubes, not welded, not more than 1½ inches in diameter	15
Tubing, wrought iron tubes or pipes, other, N.E.S. 6/10 ct. per lb. and	30
Turmeric	Free
Turnip Seed	Free
Turpentine, raw or crude	Free
Turpentine, Spirits of	10
Turpentine, patent turpentine, a compound containing petroleum 7 1/5 cents per gal.	
Turtles	Free
Turquoises see Precious stones	
Tweeds, wool 10 cts. per lb. and	20
Twines, for use of fisheries see item Fish Hooks	
Twine, cotton twine 1 cent per lb.	25
Twine, for harvest binders, of jute, manilla, or sisal, and of manilla and sisal mixed	25
Twine, manufactures of, viz :—Hammocks, &c., and other like articles	35
Twine, flax twine, when to be used for boats and ships sails	5
Twine, of all kinds, N.E.S	30
Twines, manufactures of see Hammocks, &c.	
Twine boxes	30
Type, rubber type	25
Type, for printing	20
Type Metal	10
Type Writer	30

U

Ultramarine Blue, dry or in pulp	Free
Umbrellas, Parasols, and Sun Shades of all kinds and materials	35
Umbrellas, Parasols, and Sun Shades, ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks, or canes in the rough, or not further manufactured than cut into lengths, suitable for umbrellas, parasols, and sun shades when imported by manufacturers of umbrellas, parasols, finished for use in their factories in the manufacture of umbrellas, parasols, and sun shades only	Free

	P. C.
Umbrella Parasols and Sunshades, sticks or handles, N.E.S.	20
Umbrellas and Parasols, sticks for....see Bamboo reeds, &c.	
Union Collar Cloth Paper, in rolls or sheets, not glossed or finished	20
Union Collar Cloth Paper, in rolls or sheets, glossed or finished	25
Umbers....see Oxides	
Unenumerated Articles	20

V

Vaccine and Ivory Vaccine Points	Free
Valerian Root	Free
Valentines and Christmas Cards....6 cts. per lb. and	20
Valentine's meat juice	25
Valises	30
Vanilla, Essence of....see Lime Juice	
Vanilla and Nux Vomica Beans, crude only	Free
Vanilla and Nux Vomica Beans, N.E.S	20
Varnish Makers' black	20
Varnish, spirit varnish and lacquers....$1 per gal.	
Varnish, black and bright, for ships' use	Free
Varnish, Lackers, Japan, Japan driers, liquid driers and Colodion and oil finish not elsewhere specified....20 cts. per I.G. and	25
The same mixed with Paints....see item Paints, ground or mixed	
Vases glass, plain or fancy, not table ware	20
Vases China	30
Vases Porcelain	30
Vases Earthenware, N.E.S	35
Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes, in bulk....4 cts. per lb. In bottles or other packages, not over one lb. in weight each....6 cts. per lb.	
Vegetables, Potatoes, not elsewhere specified....15 cents per bush.	
Vegetable Oil, not elsewhere specified	20
Vegetables, Onions	25
Vegetables, Tomatoes fresh....30 cts. per bush. and	10
Vegetables, Melons	25
Vegetables, when fresh or dry salted, N.E.S., including Sweet Potatoes and Yams	25
Vegetables, Tomatoes and other vegetables, including Corn and Baked Beans in cans or other packages weighing not over 1 lb....2 cts. per can or package.	

	P. C.
Vegetables *(continued)*—	
And 2 cents additional per can or package for each pound or fraction of a pound over one pound in weight, the weight of cans or pkgs. to be included in the weight for duty.....	
Vegetable Fibre, twisted for convenience in transportation..	Free
Vegetable fibres, natural, not produced by any chemical process	Free
Vegetable fibre, for manufacturing purposes.....	Free
Velocipedes.....	30
Velvets, silk	30
Velvets, cotton	20
Velveteens and Cotton Velvets and Cotton Plush.....	20
Veneers of wood, not over 1/6 of an inch in thickness.....	10
Veneers of wood cut or shaved with knife, N.E.S.....	25
Veneers, Ivory, sawn only	Free
Veneers, Ivory, other N.E.S.....	20
Veneer, chair seats.....	35
Vents, Fireclay Chimney Linings.....see item Drain Pipes	35
Verdegris or sub-acetate of copper [dry]....	Free
Vermicelli and Maccaroni.....2 cts. per lb.	
Vermouth Bitters.....see Spirits	
Vermouth Wine, containing not more than 40 per cent of proof spirits.....75 cents per Imp. gal.	
Vermouth Wine containing over 40 per cent. of proof spirits. $2 per Imp. gal.	
Vices, N.E.S.....	35
Vines, Grape, costing 10 cents each, and less.....2 cents	
The same, costing more than 10 cents each.....	20
Vinegar, 15 cents per proof gallon.....see item Acetic Acid	
Vitriol, blue.....	Free
Volatile, or Essential Oil, for manufacturing purposes.....	20
Vulcanite Jewelry.....	20
Vulcanite or Composition Buttons .....see Buttons.	

W

Wadding, Cotton, Unbleached, not dyed or colored ..... 2 cts. per lb. and	15
Wadding, batting, warps, dyed or coloured. 3 cts. per lb. and	15
Waggon and Cart Bushes.....	35
Waggons, [see carriages and buggies.].....	
Walking Sticks and Canes of all kinds, N.E.S.....	25
Walking Sticks, bamboo for .....see Bamboo, &c.	
Wall Paper.....see item Paper Hangings in Paper	
Walnuts.....3 cents per lb.	
Walnut Lumber, plank and board, sawn, not shaped	Free
Walnut Manufactures.....see Wood, &c.	

	P. C.
Warps, carpet warps.....see Wadding unbleached	
Warps, Cotton, not bleached, dyed or colored..... 2 cts. per lb. and	15
Warps, Cotton, if bleached, dyed, or colored...3 c. per lb. and	15
Washes, tooth and skin, non-alcoholic.....	30
Washes, tooth and skin, alcoholic....see Perfumes in Spirits	
Washers, wrought iron or steel.....1 cent per lb. and	25
Washers, fibre.....see Fibre Ware, &c.	
Washing Crystal.....	20
Waste, cotton, linen, jute, hemp and paper of all kinds, fit only for the manufacture of paper.....	Free
Watches.....	25
Watch Cases.....	35
Watch and Jewel, cases for, and other like articles, of any material .....10 cts. each and	30
Watch Keys, of steel or brass.....	30
Watches, Chronometer.....	25
Watch actions or movements.....	10
Water Colours .....see Paintings	
Water hog leather.....see Leather Gloves, &c.	
Water limestone or cement stone...$1 per ton of 13 cub. ft.	
Water, lavender Water.....see Spirits	
Waters, Mineral, [see Mineral Waters]	
Water, Rose Water, without spirits, as perfumery.....	30
Water Meters.....	30
Waxed or Oiled Paper	35
Wax Candles	25
Wax, Beeswax, and other, not elsewhere specified	20
Wax, Paraffine Wax or Stearine.....3 cts. per lb.	
Wax Flowers.....	25
Wax Tapers	25
Wax, manufactures of, other, N.E.S.....	20
Webbing, elastic.....	25
Webbing, non-elastic.....	20
Wedges, of iron or steel.....1 cent per lb. and	25
Weighing Beams, of iron or steel.....	35
Whale Bone, unmanufactured	Free
Whale Bone, manufactured, fancy.....	35
Whale Bone, manufactures of, N.E.S	20
Whale Oil, N. E. S.....	20
Whale Oil, from Newfoundland	Free
Wheat..... .....15 cts. per bush.	
Wheat, damaged by water in transitu [on appraised value]...	20
Wheat Flour..... .....75 cts. per bbl.	
Wheat Flour, damaged by water in transitu [on appraised value].....	20
Wheels, parts of, Hubs and Spokes, in the rough	15

	P. C.
Wheels, if put up as part of carriages.....see Carriages	
Wheels, Car.....[see Iron.]	
Wheel, car wheel tires when in the rough.....	Free
Wheelbarrows, and other like articles	30
Whips, material for the manufacture of (see Square Reeds, &c., &c.).....	
Whips, all kinds and materials, except toy whips..... 50 cts. per doz. and	30
Whips, toy whips.....	35
Whip, gut for.....see Gut	
Whip Gut or Cat Gut, unmanufactured	Free
Whiskey (see spirits).....$2 per proof gal	
Whiting or Whitening.....	Free
Whiting, gilders whiting.....	Free
White Lead, in pulp.....	30
White and red lead, dry.....	5
White, Paris white.....	Free
White Granite or Iron Stone Ware ... .(see Earthenware)	
White Shellac, in gum or flake, for manufacturing purposes.	Free
Whitewood Lumber, not shaped.....see Lumber	
Whitewood Manufacture.....see Wood	
Wicks for coal oil stoves.....	30
Wicks for lamps.....	30
Wicks, candle.....	20
Willow and Osier Furniture.....	35
Willow and Osier Works, lined or unlined, furnished or unfurnished, not elsewhere specified.	25
Window Curtain Poles.....	35
Window Blinds, inside slidings for.....	35
Window Blind Rollers, unfinished.....	30
Window Blind Rollers, finished or mounted.....	35
Window Shade Rollers, finished, but without the shades. The shades pay separately.....	35
Window Cloth Shades.....5 cts per sq. yd. and	15
Window Shades, made of paper	35
Winceys, checked, striped or fancy cotton winceys, over twenty-five (25) inches wide.....2 cts. per sq. yd. and	15
Winceys of all kinds, not otherwise provided for	22½
Wines Vermouth.....see item Vermouth	
Wines, Prune Wines.....see Spirits	
Wine, spirits of wine.....see Spirits	
Wine, Ginger.....see item Ginger Wine	
Wines of all kinds, N.E.S., except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty six per cent or less of spirits of the strength of proof, whether imported in wood or in bottles (six qt. or twelve pint bottles to be held to contain a gallon), twenty-five cents per gallon, and for each de-	

P. C.

Wines *(continued)*—

gree of strength in excess of twenty-six per cent of spirits as aforesaid an additional duty of three cents until the strength reaches 40 per cent of proof spirits, and in addition thereto, thirty per cent advalorem, as follows :—

Wines, containing 26 per cent or less of spirits..... 25 cents per I.G. and 30

Wines, containing over 26 p. c. and not over 27 p. c..... 28 cts. per I.G. and 30

Wines, containing over 27 p. c. and not over 28 p. c..... 31 cts. per I.G. and 30

Wines, containing over 28 p. c. and not over 29 p. c..... 34 cts. per I.G. and 30

Wines, containing over 29 p. c. and not over 30 p. c..... 37 cts. per I.G. and 30

Wines, containing over 30 p. c. and not over 31 p. c..... 40 cts. per I.G. and 30

Wines, containing over 31 p. c. and not over 32 p. c..... 43 cts. per I.G. and 30

Wines, containing over 32 p. c. and not over 33 p. c..... 46 cts. per I.G. and 30

Wines, containing over 33 p. c. and not over 34 p. c..... 49 cts. per I.G. and 30

Wines, containing over 34 p. c. and not over 35 p. c. ..... 52 cts. per I.G. and 30

Wines, containing over 35 p. c. and not over 36 p. c..... 55 cts. per I.G. and 30

Wines, containing over 36 p. c. and not over 37 p. c..... 58 cts. per I.G. and 30

Wines, containing over 37 p. c. and not over 38 p. c..... 61 cts. per I.G. and 30

Wines, containing over 38 p. c. and not over 39 p. c..... 64 cts. per I.G. and 30

Wines, containing over 39 p. c. and not over 40 p. c..... 67 cts. per I.G. and 30

Champagne and all other sparkling wines, in bottles containing each not more than 1 quart and more than 1 pint, old wine measure .....$3.00 per doz. and 30

In bottles, containing not more than a pint and more than one-half pint wine measure..$1.50 per doz. and 30

In bottles, containing one-half pint each or less..... 75 cts. per doz. and 30

In bottles, containing more than one quart ..... . $3 per doz., $1.50 per I.G. and 30

NOTE.—All Liquors imported under the name of Wine and containing more than 40 per cent. of spirit of strength of proof by Sykes' Hydrometer, shall be rated as spirits.....

	P. C.
Wire Cloth of brass or copper	20
Wire Cloth, iron or steel	30
Wire of Brass and Copper twisted, for boots and shoes	see Brass
Wire, brass or copper	15
Wire, phosphor bronze, blocks, sheets and wire	10
Wire, Bronze Wire, same as brass	15
Wire, covered with cotton, linen, silk or other material	35
Wire, flat Wire of steel of No. 16 gauge or thinner, to be used in the manufacture of crinoline and corset wire, when imported by manufacturers of such articles to be used in their own factories	Free
Wire, of iron or steel, galvanized, No. 13, and 14 gauge, flattened and corrugated, used in connection with the maehime known as the wire grip machine for the manufacture of boots, shoes and leather belting, when imported by the manufacturers of such articles to be used in their own factories	Free
Wire Rigging for ships or vessels	Free
Wire, Barbed Wire Fencing	1½ cents per lb
Wire, Buckthorn and Strip Fencing	1⅛ cents per lb.
Wire, Crucible Cast Steel wire, when imported by manufacturers of wire rope, Pianos, Card Clothing, and Needles. for use in the manufacture of such articles in their own factories	Free
Wire Rod, Brass Copper, and Iron or Steel rolled round, under ½ an inch in diameter, when imported by wire manufactures for use in making wire in their factories	Free
Wire Nails	1½ cents per lb., but not less than 35
Wire, iron or steel, coppered or galvanized, N.E.S	25
Wire brass rods cut to special length	30
Wire Rope, of iron and steel, N.E.S	25
Wire ferrules, iron, steel, or brass, N.E.S	30
Wires, bone or corset wires	see Corset Clasps
Wire Window Screws	35
Wire Screw Hooks and Eyes	30
Wire, of all kinds, not otherwise provided for	25
Wire work, and manufactures of Wire, N. E. S	30
Wire, Platinum	see Platinum
Wood, for fuel, when imported into Manitoba and North-West Territory	Free
Wood, Cord Wood	20
Wood Spirits	see Spirits
Wood manufactures, viz: Fishing Rods	30
Wood Furniture, house, cabinet or office, including hair, spring and other mattrasses, bolsters and pillows, caskets and coffins, of any material, and picture frames	35

	P. C.
Wood Pumps, with iron handles, spout, &c.	35
Wood, Hubs, Spokes, Felloes and parts of Wheels, rough hewn or sawn only	15
Wood hubs, spokes, felloes and wheels, finished, &c., as parts of carriages ..... see Carriages	
Wood Carriages ..... see Carriages	
Wood Boxes and Cases, fancy, N. E. S. . see Fancy Boxes, &c.	35
Wood, Shingles	20
Wood, sticks or handles, for parasols, umbrellas, and sun shades	20
Wood, Pails, Tubs and Churns	25
Wood, Walking Sticks	25
Wood Pulp	25
Wood Toys	35
Wood, manufactures of, not elsewhere specified	25
Wood, Lumber and Timber ..... see Lumber	
Wood, Lumber and Timber, not elsewhere specified	20
Wood, Lumber and Timber, not elsewhere specified, to include lumber and timber of the kinds otherwise free, when cut to special lengths—*i.e.*, less than the ordinary commercial lengths	20
Wood of the Persimmon and Dogwood trees, when imported in blocks for the manufacture of shuttles	Free
Wood, Logs and round unmanufactured timber, not elsewhere mentioned	Free
Wood Alcohol ..... see Spirits	
Wood, Naptha ..... see Spirits	
Wool, and the hair of the Alpaca Goat and other like animals, not further manufactured than washed, N. E. S.	Free
Wool Manufactures, composed wholly or in parts of wool, worsted, the hair of the Alpaca Goat or other like animals, viz. : Cloths, Doeskins, Blankets and Flannels of every description, Cassimeres, Tweeds, Coatings, Overcoatings, Felt Cloths of every description, not elsewhere specified, Horse Collar Cloths, Yarn, Knitting Yarn, Fingering Yarn, Worsted Yarn, Knitted Goods, viz. :—Shirts and Drawers and Hosiery, N. E. S. . 10 cents per lb. and	20
Wool and Woolens—Clothing ready-made, and Wearing Apparel of every description, including Horse Clothing shaped, composed wholly or in part of wool, worsted, hair of Alpaca Goat or other like animals, made by the tailor, seamstress, or the manufacturer, N. E. S. ..... 10 cts. per lb. and *ad valorem*	25
Wool and Woolens—All fabrics composed wholly or in part of wool, worsted, hair of Alpaca Goat, or other like animals, not otherwise provided for, costing 10 cts. per yard and under	22½

	P. C.
Wool and Woollens *(continued)*—	
Costing over 10 cts. and under 14 cts.....	25
Costing 14 cents and over.....	27½
As regards the above three items, the half-penny sterling shall be computed as the equivalent of a cent, and larger sums in sterling money shall be computed at the same ratio.	
Wool Noils, &c.....see Noils, &c	
Wool Table Covers .....[see wool, all fabrics.]	
Wool Piano Covers .. ..[see wool, all fabrics.]	
Wool, Class one, viz.: Leicester, Cotswold, Lincolnshire, Down Combing Wools, and other like combing wools such as are grown in Canada .....3 cts. per lb.	
Wool Hosiery, N.E.S.....10 cts. per lb. and	20
Woolen Rags	Free
Woolen Rugs.....: .. ..see Rugs	
Woolen Shawls.....	25
Woolen Carpets, Tapestry and Brussels.....see item Carpets	25
Woolen Carpets, two-ply and three-ply, treble ingrain, composed wholly of wool .....10 cts. per sq. yd. and	20
Woolen Carpets, Ingrain, of which the warp is composed wholly of cotton or other material than wool, worsted, the hair of the Alpaca Goat or other like animals..... 5 cts. per sq. yd. and	20
Woolen Socks and Stockings.....10 cts. per lb. and	30
Woolen Imitation Sealskins.....10 cts. per lb. and	20
Woolen Netting, for boots, shoes and gloves	25
Woolen Waste, fit only for the manufacture of paper.....	Free
Woolen Waste, other, N.E.S.....	20
Worm Gut .....see Gut	
Worsted Picture and Window Blind Cords.....	30
Worsted Plush, [see all wool fabrics.].....	
Worsted Yarn Wool.....10 cents per lb. and	20
Wrappers, &c., printed, as labels .....15 cents per lb. and	25
Wrapping Paper.....	25
Writing Ink	25
Writing Desks, fancy and ornamental.....	35
Writing Desks, as furniture.....	35
Wrought Iron, forgings and parts of, for mills and locomotives .....[see Forgings in iron.]	
Wrought Scrap Iron.....see Scrap Iron in Iron	

X

Xyolite Collars.....24 cents per doz. and	30
Xyolite Cuffs.....4 cents per pair and	30
Xyolite, or Celluloid, in sheets.....see Celluloid	
Xyolite, manufactures of, N.E.S.....see Celluloid	

Y

	P. C.
Yams, vegetable	25
Yarns, Knitting, Cotton, Hosiery Yarn, or other cotton yarn under No. 40, not bleached, dyed or colored ..... 2 cts. per lb. and	15
Yarns, Knitting Yarn, Hosiery Yarn, bleached, dyed or colored cotton ..... 3 cts. per lb. and	15
Yarn, colored, cotton yarn or part jute, or part cotton yarn or other material, except silk, N. E. S	25
Yarns made of wool or worsted, when genapped, dyed, and finished, and imported by manufacturers of braids, cords, tassels, and fringes, to be used in the manufacture of such articles only in their own factories	Free
Yarn, Jute Yarn, plain dyed, &c. ..... see item Jute Yarn	
Yarn, spun from the hair of the Alpaca or Angora Goat, when imported by the manufacturers of braids for use in their factories in the manufacture of such braids only	Free
Yarn, Fingering Yarn, wool ..... 10 cts. per lb. and	20
Yarn, Knitting Yarn, wool ..... 10 cts. per lb. and	20
Yarns, cotton, not coarser than No. 40, for electric wires, cotton loom harness, &c ..... see Cotton Yarns	
Yarns, cotton yarns in cops only to be used in manufacturing Italian cloth, cashmere and cotton cloth, etc ..... see Cotton Yarns	
Yarn, Worsted Yarn ..... 10 cts. per lb. and	20
Yarns, Coir	Free
Yeast Cakes, compressed yeast and baking powders in packages of 1 lb. or over, but not exceeding 50 lbs., the weight of the packages to be included in the weight for duty ... 6 cents per lb.	
Yeast Cakes, compressed Yeast, and baking powders in packages of less than 1 lb in weight, the weight of the packages to be included in the weight for duty .. 8 cts. per lb.	
Yeast, Compressed Yeast in bulk, or mass of not less than fifty pounds ..... 4 cts. per lb.	
Yellow Metal, in bolts, bars and for sheathing	Free
Yellow Prussiate of Potash	10

Z

Zephirs, cotton tennis cloth or striped Zephirs ..... see item Denims in Cotton ..... 2 cents per sq. yard and	15
Zinc, in blocks, pigs and sheets	Free
Zinc, seamless drawn tubing	10
Zinc, chloride	5
Zinc, white (paint)	5

	P. C.
Zinc, Sulphate of	5
Zinc, manufactures of, not elsewhere mentioned	25
Zinc, metallic color	Free
Zinc, Dust	Free
Zinc, Salts of	5
Zinc in Sheets, nickel-plated	25
Zucure	20

All goods not enumerated as charged with any duty of Customs and not declared free of duty, shall be charged with a duty of 20 per cent. *ad valorem*, when imported into Canada, or taken out of warehouse for consumption therein.

The following articles, being the natural product of the manufactures of the colony of Newfoundland, are exempted from Customs duty when imported into Canada, viz.:

Animals of all kinds.
Fish, fresh, dried, salted or smoked.
Fish oil, and all products of fish.
Seal oil.

SHIPS' STORES.

The following list comprises the only articles which may be entered Ex-Warehouse, free of duty, as ships' stores:

Bread and Biscuits, Butter, Coal for Steamers on outward voyage to British or foreign ports, Coffee, Cocoa or Cocoa Paste and Chocolate, Dried or Canned Fruits, Flour and Meal, Lard, Meats salted, dried or canned, Molasses, Rice, Split Peas, Sugar, Syrups, Tea, Vinegar.

Quantities so entered to be whole packages and carefully proportioned to the length of the voyage, and the number of hands to be supplied, in accordance with the ordinary rate of rations allowed in merchant ships.

The privilege is extended to fishing vessels, when engaged in the Gulf or deep sea fisheries.

ARTICLES PROHIBITED.

The importation of the following articles is prohibited, and any such goods, if imported, shall thereby become forfeited to the Crown, and shall be forthwith destroyed, and any person importing any such goods shall in each case incur a penalty of two hundred dollars.

Goods manufactured or produced wholly or in part by prison labor, or which have been made within or in connection with any prison, gaol or penitentiary, shall not be imported into Canada under a penalty of $200; and if imported, such goods and the parcels or packages in which they are contained shall be forfeited.

Oleomargarine, Butterine, or similar substitute for butter, importation of, also prohibited under a penalty of $400—and not less than $200 for each offence.

Books, printed papers, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

Coin, base or counterfeit.

Foreign reprints of British Copyrighted Works, copyrighted in Canada, and of Canadian Copyrighted Works.

EXPORT DUTIES.

Shingle Bolts, of pine or cedar, and cedar logs, capable of being made into shingle bolts, per cord of 128 cubic feet	$1 50
Spruce Logs, per 1000 feet board measure.....	1 00
Pine Logs, per 1000 feet board measure.....	3 00

EXPORTS PROHIBITED.

Partridge, Prairie Fowl, and Woodcock.

The export of Deer, Wild Turkeys and Quail in the carcase or part thereof, is hereby declared unlawful and prohibited, and any person exporting or attempting to export any such article shall, for each such offence, incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of supicion of intention to export the same, be seized by any officer of the Customs, and if such intention be proved shall be dealt with as for breach of the Customs Laws.

PACKAGES.

The value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass, or any other material, and capable of holding liquids.

Crates, barrels, and other packages containing glass, china, crockery or earthenware.

And all packages in which goods are commonly placed for home consumption, including cases in which bottled spirits, wines or malt liquors are contained ; and every package, being the first receptacle or covering, inclosing goods for purpose of sale, shall, in all cases not otherwise provided for, in which they contain goods subject to an *ad valorem* duty or a *specific* and *ad valorem* duty, be taken and held to be a part of the fair market value of such goods for duty, and shall be charged with the same rate of *ad valorem* duty as is to be levied and collected on the goods they contain.

Packages containing goods paying a specific duty only and not otherwise provided for shall be charged with a duty of 20 per centum *ad valorem*, to be computed on their original cost or value.

Packages described as capable of holding liquid, when containing goods exempt from duty, shall be charged with a duty of 20 per centum *ad valorem*.

Packages not hereinbefore specified, and not herein specially charged with or declared liable to duty under regulations, and being the usual and ordinary packages in which goods are packed for exportation only, according to the general usage and custom of trade, shall be free of duty.

The following tables show the principal articles paying a specific duty, &c., the description of packages, in which such articles are usually imported, the value for duty of said packages, when not specially mentioned on the invoice presented for entry, and also the rate of duty to be charged thereon :—

ARTICLES	Description and Value of Packages.	RATE
Acids, acetic and other	Carboys	30 %
Absinthe, see Spirits		20
Ale, Beer & Porter imported in wood	Hhds. each $4 ; Barrels $3	20
do do in bottles	Quarts per dozen 30c ; Pints 25c	20
Almonds, see Nuts, etc		20
Axle Grease, see Grease		20
Bacon, see Meats		20
Baking Powder	See Yeast Cakes	
Bananas, see Fruit green		20
Beans	Bags each 10c	20
Beef, see Meats		
Beer, see Ale, etc		20
Bitters, see Spirits		20
Brandy, see Spirits		20
Butter	Tubs over 25 lbs each 25c	20
do	½ " under 25 lbs each 15c	20
Candles, Parafine Wax and Tallow	Boxes each 10c ; Cartoons 1c	20
Cheese	Tubs each 40c ; Cases 20c ; Bxs 10c	20
do	Crocks per dozen 30c	20
Chicory	Tins 28 lbs each 30c ; 56 lbs 40c	20
Cider		20
Cocoanut	In Barrels 20c each	20
do	In Tin Pails 1 lb ea 4c ; ½ 3c ; ¼ 1c	20
do	In other Pails 20 lbs each 14c	20
do	do 11 do 12c	20
do	In Measuring Glass Jars p. doz 60c	20
do	In Bread Boxes 30 lbs each 65c	20
do	do do 15 do 45c	20
Cocoa Paste		20
Common Soap, see Soap		20
Cordials, see Spirits		20
Corn preserved, etc., see Vegetables		
Cranberries, see Fruit green		20
Dates, see Fruit dried		
Farina, the weight of the pkgs to be included in the weight for duty		
Fish, excepting Fish imported from Newfoundland :—		
Cod Fish	In Boxes of 1 lb each 1c	25
do	do 2 do 2c	25
do	do 5 do 3c	25
do	do 10 do 5c	25
do	do 25 do 6c	25
do	do 50 do 12c	25
do	do 100 do 20c	25
do	do 5 @ 600 do 75c	25
Finnan Haddies	In Boxes 30 lbs each 12c	25
do	do 50 do 15c	25
Herrings	In Kegs each 15c ; ½ Kegs 7c	25
Mackerel	In Kitts each 10c	25
As above imported in other packages	Barrels 25c ; ½ Barrels 15c	25
Oysters in Cans, see Item Oysters in Tariff		
Oysters, other, and other Fish N E S		25
Fish and Oil imported from Newfoundland		Free

ARTICLES	Description and Value of Packages	RATE
Flour imported in Bags	Bags each 7c; ½ Bags 5c	20 %
do Barrels	Barrels	Free
Fruits, dried:—		
Currants	Barrels each 20c; ½ Barrels 10c	20
do	Cases each 20c; ½ Cases 15c; ¼ Cases 7c	20
Dates	Cases each 20c; ½ Cases 15c; ¼ Cases 7c	20
Dried Fruit evaporated	Boxes each 10c	20
Figs	Boxes 1 @ 2 lbs each 1c; 2 @ 4 lbs 2c; 5 @ 7 lbs 3c; 8 @ 12 lbs 6c; 13 @ 18 lbs 8c; 19 @ 25 lbs 10c; 26 @ 35 lbs 12c; 37 @ 56 lbs 15c	20
Prunes	Hhds each $1; Barrels 30c; Kegs 20c; Cases 20c; ½ Cases 15c; ¼ Cases 7c; In Glass Jars 2 lbs each per doz 25c; 4 lbs per doz 40c; 7 lbs per doz 55c; In Tins 14 lbs each 10c; In Cartoons of 5 lbs 3c	20
As above imported in any other pkgs		20
Evaporated	Boxes each 10c	20
Fruits, dried all other N E S		20
Fruits, green:—		
Apples	Barrels	Free
Bananas	do 20c	20
Cranberries	do 20c	20
Grapes	Kegs 20c	20
Raspberries, Blackberries, Gooseberries and Strawberries, the weight of the pkgs to be included in the weight for duty		
Other Green Fruits N E S		20
Fruit preserved in Brandy, etc		20
Fruit Essences		20
Gin, see Spirits		20
Grease for Soap Stock, etc	Tierces $1.50; Barrels $1.00	20
Grease, Axle	Barrels $1.00; ½ Barrels 50c; Boxes 10c; Cartoons 1c	20
Grapes, see Fruit Green		20
Glass—Plate Glass in Panes, etc., not colored, etc., etc		20
Gooseberries, see Fruits Green, etc		
Hams, see Meats		20
Haddock, see Fish		25
Herrings, see Fish		25
Honey		20
Hops	Bales $1; Pockets 60c; Cases 20c; Boxes 10c	20
Jams, Jellies and Preserves N E S	In Glass Jars and Earthenware Pots 1 lb each per doz 13c; 2 lbs per doz 19c; 3 lbs per doz 24c; 4 lbs per doz 30c; 7 lbs per doz 50c; 8 @ 14 lbs per doz 60c; 14 lbs per doz 75c	20

ARTICLES	Description and Value of Packages	RATE
Jams, Jellies and Preserves N E S..	In Fancy Paper boxes containing 3 oz each per doz 8c; 7 oz per doz 12c; In Tins of 1 lb each per doz 20c; 2 lbs per doz 30c; 3 lbs per doz 35c; 4 @ 5 lbs per doz 40c; 6 lbs per doz 45c; 7 lbs per doz 50c; 8 @ 14 lbs per doz 60c; 14 lbs per doz 75c	20
Jellies same as Jams, see Jams.....	.....	
Kerosene Oil, see Oils.....	.....	
Lard tried or rendered and Lard untried, the weight of the packages when of tin to be included in the weight for duty.....	.....	
Lard	Wooden Buckets 28 lbs each 15c; 20 lbs 14c; 10 lbs 10c.....	25
do	Tierces 335 lbs each $1; Barrels 240 lbs 70c; ½ Barrels 100 lbs 35c; Kegs 50 lbs 25c; Fancy Tubs 14 lbs 13c; 56 lbs 20c; 60 lbs 35c; Wooden Cases in which Tin Pails are packed to hold 60 lbs 12c.....	20
Liquorice and Liquorice Paste.....	.....	20
Macaroni and Vermicelli.....	Boxes 5c	20
Mackerel, see Fish.....	.....	25
Malt	.....	20
Meats, Hams and other Meats, N E S	Dry Barrels 20c; Tierces 40c; Cases or Crates 20c; In Pickle Barrels $1; Tierces $1.25....	20
Mutton N E S	.....	20
Pork in Brine made from the side of heavy hogs, etc., see Tarriff....	Barrels	Free
Other Pork.....	do $1.....	20
Beef Salted.....	do	Free
Meats imported in Tins, the weight of the packages to be included in the weight for duty.....	.....	
Mineral Water in its natural state and not in bottles.....	.....	20
Mineral Soap, see Soap Powders....	.....	
Molasses	.....	Free
Moss	Barrels 20c	20
Nuts	Barrels 20c; Bags 10c; Cases 20c; Boxes 10c.....	20
Oils– Petroleum or its products or any mixture of which Petroleum forms a part, when such contents are chargeable with a specific duty..	Duty on Barrels 40c each.....	
Oils—Flaxseed or Linseed.....	do do 25c each.....	
do Cocoanut and Palm in their natural state.....	Hhds $2; Barrels $1.....	20
Old Tom Gin, see Spirits.....	.....	20
Pease	Bags 10c	20
Pickles imported in Jars, Bottles or other similar Vessels.....	See Pickles in Tariff.....	Free

ARTICLES	Description and Value of Packages	RATE
Pickles imported in bulk in Vinegar or in Vinegar and Mustard	.....	20 %
Pine Apples, see Fruit Green	Barrels 20c	20
Plums, see Prunes	.....	20
Porter, see Ales	.....	20
Pork, see Meats	.....	
Prepared or Preserved Meats see Meats	.....	
Products of Petroleum, see Oils	.....	
Petroleum, see Oils	.....	
Prunes, see Fruit Dried	.....	20
Pumice Soap, see Soap Powder	.....	
Raspberries, see Fruit Green	.....	
Rice	Bags 10c; Barrels 20c; Pockets 5c	20
Rum, see Spirits	.....	20
Salt, Fine Salt	Bags containing Fine Salt	25
do	Other pkgs to pay same rate as if imported empty; Glass Jars 25c per doz; Boxes 10c	
Sapolio, see Soap Powder	.....	
Silver Soap, do	.....	
Soap of all kinds N E S except Fancy Soap	Barrels 20c; Boxes 10c; Cases 20c	20
Soap Powders, Pumice, Silver Soap, Sapolio and other like articles, the weight of inside pkgs to be included in the weight for duty, the outside package to pay	.....	20
Spirits and Liquors, viz.:—Brandy, Cordials, Gin, Old Tom Gin, Whiskey, Rum and other N E S in wood	Puncheons $6; Hhds $4; Quarter Casks $3; Octaves $1.50; ½ Octaves $1	20
Brandy, Cordials, Old Tom Gin, Whiskey and other N E S	In Cases containing 1 doz Bottles 60c; 2 doz Flasks without cups 80c; 4 doz $1.20; 2 doz with cups $1; 4 doz $1.40; 4 doz ¼ without cups $1.20; 8 doz ⅛ $160; 16 Imp. Flasks 80c; 16 with cups $1; 1 doz Decanters $3	20
Gin in Cases	Red Cases 80c; Green 60c; Yellow 80c; Blue 60c	20
Gin in ½ Cases	Green Cases 30c; White 30c; Blue 30c	20
	If in Demijohns	30
Starch, Farina and all Preparations having the qualities of Starch, sweeetened or not and flavored or not, the weight of the pkgs to be in all cases included in the weight for duty	.....	
Strawberries, see Fruit Green	.....	
Tea	In Fancy Baskets	25

ARTICLES	Description and Value of Packages	RATE
Tomatoes in Cans, see Vegetables, etc	.....	
Vegetables, including Tomatoes, Corn, Baked Beans, and other in cans, etc., the weight of the packages to be included in the weight for duty	.....	
Vermicelli	Boxes 5c.....	20 %
Vinegar	Hhds. $4; Quarter Casks $3....	20
do	Demijohns ½ gal each 7c; 1 gal 10c; 2 gals 14c; 3 gals 20c; 4 gals 30c; 5 gals 35c.....	30
do	In Bottles, Cases 1 doz 60c.....	20
Whiskey, see Spirits.....	.....	20
Yeast, Compressed Yeast in bulk, etc	Not less than 50 lbs.....	20
Yeast Cakes, Compressed Yeast and Baking Powder in packages of less than 50 lbs., the weight of the pkgs to be included in the weight for duty	.....	20
Other pkgs containing goods paying a specific duty, and pkgs covering goods exempt from duty and capable of holding liquid, N.E.S., except Fish and Fish Oil from Newfoundland..	.....	20

EXCISE DUTIES, &c.

1. That any party in whose favor a license is granted to have and use a chemical still or stills of over three gallons, shall upon receiving said license, pay to the Collector of Inland Revenue the sum of twenty-five dollars. On smaller than the above free, provided description or nature be given to the Collector.

2. That as respects the duties of EXCISE ON SPIRITS:

(*a*) When the material used in the manufacture thereof consists of not less than ninety per cent. by weight of raw or unmalted grain, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for every less quantity than a gallon, *one dollar and thirty cents.*

(*b*) When manufactured exclusively from malted barley taken to the distillery in bond and on which no duty of Customs or Excise has been paid, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, *one dollar and thirty-two cents.*

(*c*) When manufactured exclusively from molasses or sugar taken to the distillery in bond, and on which no duty of Customs has been paid, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, *one dollar and thirty-three cents.*

DUTIES ON TOBACCO.

Tobacco Manufacturers' License for Foreign Leaf....	$75 00
" " " Canadian "	50 00
" " " Cultivators of making twists grown on their farm.....	2 00

and 5 cts. per lb. for twists so made.

On manufactured tobacco, foreign.....20 cts. per lb.

On Snuff containing more than forty per cent moisture, 14 cts. per lb.

" " less than forty per cent. moisture, 20 cts. per lb.

On Cigars..... .....$6.00 per M.

On Cigars made of Canadian Tobacco...$3.00 per M.
On all manufactured " " ....5 cts. per M.
Cigarettes and Cut Tobacco, when put up in packages weighing one-twentieth of a pound, 25 cents per lb.
Cigarettes, not weighing more than 3 lbs. per thousand, $1 50 per lb.
Cigarettes weighing more than 3 pounds per thousand, $1 per pound.
All Cut Tobacco, Foreign or Canadian, must pay duty ex-factory, but a refund of two per cent. will be allowed on foreign cut.

3. License on Bonding Warehouses, not elsewhere mentioned in this Act.
For first.....$20 00
For every additional one..... ..... 10 00

4. That as respects the duty of EXCISE ON METHYLATED SPIRITS:

Methylated Spirits being composed of alcohol mixed with wood naphtha in such proportions, and subject to such regulations, as may from time to time be made by the Department of Inland Revenue, there shall be paid a duty of *fifteen cents* for every gallon of the strength of proof, and so in proportion of every greater less strength, and for every less quantity than a gallon.

5. That any provisions imposing any new duty, or making any alteration in the mode of calculating any such duty by which the amount thereof may be increased or diminished, shall come into force immediately on the day of the passing of the Act making such alterations, and shall apply to and the duties hereby imposed shall be payable on all Spirits and Tobacco, Vinegar, Fermented Beverages or Methylated Spirits, distilled, manufactured or made, or taken out of bond for consumption on and after the said day, and such alterations as aforesaid shall apply to and the duties hereby imposed shall be payable on all malt held by any brewer, maltster, distiller, or other person on the said day, or manufactured or made thereafter, and the duties hereby made payable on license shall be payable only on license issued after the said day, existing licenses remaining in force during the time for which they are granted.

All goods manufactured in bond shall, if taken out of bond for consumption in Canada, be subject to duties of Excise equal to the duties of Customs to which they would be subject if imported from Great Britain and entered for consumption in

Canada; and whenever any article not the produce of Canada, upon which a duty of Excise would be levied if produced in Canada, is taken into a Bonded Manufactory, the difference between the duty of Excise to which it would be so liable and the Customs duty which would be levied on such articles if imported and entered for consumption, shall be paid as duty of Excise when it is taken into the Bonded Manufactory.

Distilling or Rectifying.....	$250
Compounding.....	50
For Importation or Manufacture of Apparatus.... ...	20
For Brewing.....	50
For Malting, 1st Class.....	200
" 2nd "	150
" 3rd "	100
" 4th "	50
For Manufacturing in Bond for Consumption in Canada	50
" " Exportation	300

On Fermented Beverage made in imitation of Beer or Malt Liquor..... .....4 cts. per gal.

Inspection fee on Petroleum.

On every package containing not more than 5 gals. Canadian 2½ cts , Imported 5 cts.

On every package containing not more than 10 gals. Canadian 5 cts., Imported 10 cts.

On every package containing not more than 50 gals. Canadian 10 cts., Imported 30 cts. And 5 cts. extra for every 50 gallons.

LIST OF WAREHOUSING PORTS.

Agnes Village,	Q.	Bear River,	N.S.
Algoma Mills,	O.	Belleville,	O.
Almonte,	O.	Berlin,	O.
Amherst,	N.S.	Bowmanville,	O.
Amherstburg,	O.	Brampton,	O.
Annapolis,	N.S.	Brantford,	O.
Antigonish,	N.S.	Bridgetown,	N.S.
Arichat,	N.S.	Bridgewater,	N.S.
Arnprior,	O.	Brockville,	O.
Aroostook Junction,	N.B.	Buctouche,	N.B.
Baddeck,	N.S.	Carleton Place,	O.
Barrington,	N.S.	Calgary,	N.W.T.
Bathurst,	N.B.	Campbellford,	O.

Campbellton,	N.B.
Campobello,	N.B.
Charlottetown,	P.E.I.
Chatham,	N.B.
Chatham,	O.
Chippawa,	O.
Clifton,	O.
Clifton,	N.S.
Clinton,	O.
Coaticooke,	Q.
Cobourg,	O.
Cockburn Island,	O.
Collingwood,	O.
Cornwall,	O.
Cornwallis,	N.S.
Cramahe,	O.
Dalhousie,	N.B.
Debec,	N.B.
Deloraine,	Man.
Deseronto,	O.
Digby,	N.S.
Dorchester,	N.B.
Dover,	O.
Dundas,	O.
Economy,	N.S.
Edmunston,	N.B.
Emerson,	Man.
Fort Erie,	O.
Fort McLeod,	N.W.T.
Fredericton,	N.B.
Galt,	O.
Gananoque,	O.
Gaspé,	Q.
Georgetown,	P.E.I.
Goderich,	O.
Grand Falls,	N.B.
Great Bras d'Or,	N.S.
Gretna,	Man.
Guelph,	O.
Guysboro,	N.S.
Hagersville	O.
Halifax,	N.S.
Hamilton,	O.
Hemmingford,	Q.
Hillsboro,	N.B.
Hope,	O.
Ingersoll,	O.
Ingonish,	N.S.
Iroquois,	O.
Joliette,	Q.
Kentville,	N.S.
Kincardine,	O.
Kingston,	O.
Lahave,	N.S.
Leamington,	O.
Lethbridge,	N.W.T.
Lindsay,	O.
Listowel	O.
Liverpool,	N.S.
Locke Port,	N.S.
London,	O.
Lower Andover	N.B.
Lunenburg	N.S.
Magdalen Islands,	Q.
Mabou,	N.S.
Mahone Bay	N.S.
Maitland,	O.
Maitland,	N.S.
Margaretsville,	N.S.
McAdam's Junction,	N.B.
Midland,	O.
Milltown,	N.B.
Moncton,	N.B.
Montreal,	Q.
Morrisburg,	O.
Nanaimo,	B.C.
Napanee,	O.
Newcastle,	N.B.
Newcastle,	O.
New Carlisle,	Q.
New Glasgow,	N.S.
New Westminster,	B.C.
Niagara,	O.
North Port,	N.S.
North Sidney,	N.S.
Orangeville	O.
Orrillia	O.
Oshawa,	O.
Ottawa,	O.
Owen Sound,	O.
Paris,	O.
Parrsborough,	N.S.
Pembroke,	O.
Percé,	Q.

Perth,	O.	
Peterboro,	O.	
Petrolia,	O.	
Picton,	O.	
Pictou,	N.S.	
Point Edward,	O.	
Portage la Prairie,	Man.	
Port Arthur,	O.	
Port George,	N.S.	
Port Gilbert,	N.S.	
Port Hawkesbury,	N.S.	
Port Hastings,	N.S.	
Port Hood,	N.S.	
Port Lorne,	N.S.	
Port Medway	N.S.	
Port Mulgrave,	N.S.	
Port William's,	N.S.	
Prescott,	O.	
Pugwash,	N.S.	
Quebec,	Q.	
Queenston,	O.	
Renfrew,	O.	
Richibucto,	N.B.	
Richmond,	Q.	
Ridgetown,	O.	
Rimouski,	Q.	
Riviere du Loup,	Q.	
Sackville,	N.B.	
Sarnia,	O.	
Saugeen,	O.	
Sault St. Marie,	O.	
Sherbrooke,	Q.	
Shediac,	N.B.	
Shelburne,	N.S.	
Shippigan,	N.B.	
Simcoe,	O.	
Sorel,	Q.	
Stanley,	O.	
Stanstead,	Q.	
Stickeen,	B.C.	
Stratford,	O.	
Streetsville,	O.	
St. Anns,	N.S.	
St. Andrews,	N.B.	
St. Armand,	Q.	
St. Catherines,	O.	
St. George,	N.B.	
St. Hyacinthe,	Q.	
St. Jerome,	Q.	
St. John,	N.B.	
St. Johns,	Q.	
St. Leonards,	N.B.	
St. Mary,	O.	
St. Mary's River,	N.S.	
St. Peters,	N.S.	
St. Stephen.	N.B.	
St. Thomas,	O.	
Summerside,	P.E.I.	
Sussex,	N.B.	
Sutton,	Q.	
Spring Hill,	N.S.	
Sydney,	N.S.	
Tatamagouche,	N.S.	
Three Rivers,	Q.	
Thorold,	O.	
Tilsonburg,	O.	
Toronto,	O.	
Trenton,	O.	
Truro,	N.S.	
Tusket Wedge,	N.S.	
Valleyfield,	Q.	
Vancouver,	B.C.	
Victoria,	B.C.	
Walkertown,	O.	
Wallace,	N.S.	
Wallaceburg,	O.	
Weller's Bay,	O.	
West Isles,	N.B.	
Weymouth,	N.S.	
Whitby,	O.	
Wiarton,	O.	
Windsor,	N.S.	
Windsor,	O.	
Wingham,	O.	
Winnipeg,	Man.	
Wolfville,	N.S.	
Woodstock,	O.	
Woodstock,	N.B.	
Yarmouth.	N.S.	

WHARFAGE TARIFF.

Rates and Dues to be levied in the Harbour of Montreal,

Under and by virtue of the Acts 40 *Vie. cap.* 53, 42 *Vic. cap.* 28, *and* 51 *Vic. cap.* 5.

WHARFAGE DUES

To be levied on all merchandise, animals and things whatsoever landed or shipped in the harbour.

All goods, wares and merchandise not elsewhere specified.....25c. per ton.
Hay, straw, pig and scrap iron, pot and pearl ashes...20c. "
Apples, crates and their contents, flour and meal, fish, meats pitch, potatoes, tar, horses, neat cattle, sheep, swine .....15c. "
Ballast, clay, fire-bricks, gypsum, lime, marble, phosphates, sand, salt .....10c. "
Coal and coke, grain and seeds of all kinds.....7½c. "
Bricks, 10c. per 1000; cordwood, 5c. per cord; lumber, 10c. per 1000 feet, board measure.....Special.
Bullion, specie.....Free.

On all goods, wares and merchandise whatsoever, the quantity of which by weight, measurement, or other mode of estimate provided for in the Tariff, cannot be conveniently ascertained, it shall be lawful for the Harbour Commissioners to levy a rate of ¼ of 1 per cent. on the value thereof.

Each entry shall pay not less than 5 cents.

All property landed on the wharves for re-shipment, shall only pay one wharfage.

The Ton mentioned in the Tariff of Wharfage dues shall be 2,000 *lbs. weight, or* 40 *cubic feet measurement, according to the Bill of Lading.*

STANDARD FOR ESTIMATING WEIGHTS.

Ashes, pot or pearl, 3 brls. to 1 ton; apples, flour, meal, potatoes, 9 brls. to 1 ton; fish, meats, pitch, tar, 7 brls. to 1 ton; horses, 2 to one ton; neat cattle, 3 to 1 ton; sheep, 15 to 1 ton; swine, 10 to 1 ton.

QUEBEC WHARFAGE TARIFF.

Charges on General Goods Landed on or Shipped from Wharves.

13 cents per ton shall be charged on all general cargoes landed or shipped, and all goods in small lots will be discharged as per tariff.

Animals, each, 2 cents; Axes, per doz., 2 cts.; Apples, per bushel, ¼ ct.; Ashes, per barrel, 1 ct.; Arrowroot, per 1000 lbs., 10c; Anchors, per ton, 13 cts.; Anvils, per ton, 13 cts.; Alum, per ton, 13 cents.; Ale, per hhd., 10 cts.; Ale, per barrel, 1ct.

Beef, per barrel, 1¼ cts.; Baskets, per doz., 1ct; Buckets, per doz., 1 ct.; Brooms, per doz., 1 ct.; Boats, each, 5 cts; Bark, per cord, 6 cts.; Bottles, per crate, 1½ cts.; Barrels, empty, per 100, 25 cts.; Boxes, empty, per 100, 20 cts.; Bricks, per ton, 13 cts.; Barley, per 1000 lbs., 10 cts.; Batting, per 1000 lbs., 15 cts.; Biscuit, per 1000 lbs., 10 cts.; Bread, per 1000 lbs., 10 cts.; Blue, per 1000 lbs,, 10 cts.; Brimstone, per 1000 lbs., 15 cts.; Bolts, per ton, 15 cts.; Bran, per ton, 20 cts.; Ballast, per ton, 10 cts.; Billets, per 100 pcs., 10 cents.

Canoes, each, 2 cts.; Carts, each, 2 cents; Corks, per 12 gross, 1c; Casks (empty), each, 1 cent.; Cattle, each, 3 cts.; Cinders, per chaldron, 15 cts.; Coke, per chaldron, 13 cts.; Coals, per ton, 13 cts.; Clay, per ton, 13 cts.; Carriage, each, 50 cts.; Corn, per 100 bushels, 20 cts.; Cheese, per 1000 lb., 10 cts.; Coffee, per 1000 lbs., 10 cts.; Cocoa, per 1000 lbs., 10 cts.; Chocolate, per 1000 lbs., 10 cents; Candles, per 1000 lbs., 10 cts.; Candles, per box, 1 ct.; Cork (unmanufactured), per 1000 lbs., 10 cts.; Cordage, per 1000 lbs., 10 cts.; Cotton, per 1000 lbs., 15 cts.; Chains, per ton, 13 cents; Chalk, per ton, 13 cts.; Copperas, per ton, 13 cents.: Cement, per ton, 13 cents; Chinaware, per ton, measurement, 15 cts.; Cake Oil, per ton, 13 cts.; Carpets, per roll, 3 to 4 cts.

Dusters, per doz., 1 ct.; Dye Woods, per ton, 25 cts.

Earthenware, per ton, meas't., 10 cts.; Earthenware, loose, per 100 pcs., 10 cts.

Fish, per barrel, 1 cent; Flour, per barrel, 1 cent; Firewood, per cord, 6 cents.; Flax, per 1,000 lbs., 15 cents; Feathers, per 1000 lbs., 15 cts.; Fruit (dried), per 1000 lbs., 15 cts.; Fruit (green), per bush., ¼ cent.; Fluids, per 100 gallons, 10 cts.

Glass, per 100 feet, 1 ct.; Game, per doz., 1 cent; Grain, per 100 bushels, 20 cts.; Glue, per 1000 lbs,, 10 cts.; Grease, per 1000 lbs., 10 cts.; Gunpowder, per 1,000 lbs., 10 cts.; Ginger, per 1000 lbs., 10 cts.; Gypsum, per ton, 20 cts.; Grindstones, per ton, 20 cts.; Gear (rafts), per ton, 20 cts.; Glassware, per ton, meas't., 14 cts.;

Goods (Dry) per bale, 4 to 6 cts. ; Gin, per pipe, 10 cts. ; Gin, per case, ½ ct.

Horses, each, 4 cts ; Hides, per doz., 2 cents ; Handspikes, per doz., ½ ct. ; Hay, per 100 bdls., 15 cts. ; Hemp, per 1000 lbs., 10 cts. ; Hops, per 1000 lbs., 10 cts. ; Honey, per 1000 lbs., 10 cts.

Iron. per ton, 13 cents. ; Ironware, (hollow), per ton, 20 cts. ; Iron, (Pig), per ton, 13 cts.

Junk, per ton, 13 cents.

Laths, per 1000, 1½ cts. ; Lumber, per 1000 ft., board measure, 20 cts. ; Lathwood, per cord, 10 cts. ; Leather, per 1000 lbs., 10 cts. ; Lard, per 1000 lbs., 10 cts. ; Lampblack, per 1000 lbs., 10 cts.

Marble, per 100 feet cube, 50 cts. ; Metals, per ton, 20 cts. ; Moulds, per ton, 20 cts. ; Millstones, per ton, 20 cts. ; Meals, per barrel, 1 ct. ; Malt, per 100 bushels, 20 cts. ; Molasses, per puns, 15 cts.

Nuts, per 1000 lbs., 10 cts. ; Nails, per ton, 13 cts.

Oats, per bushel, ½ ct. ; Oranges, per box., 1 ct. ; Onions, per bush., ¼ ct. ; Oysters, per bush,, ½ ct. ; Oars, per 100 pcs., 10 cts. ; Oakum, per 1000 lbs., 15 cts. ; Ochre, per 1000 lbs., 15 cts. ; Ores (of all klnds), per ton, 13 cts. ; Oils, per 100 gal., 10 cts.

Pork, per barl., 1¼ cts. ; Pitch, per barl., 1½ cts. ; Puncheons, Packs or Shooks, each, 1 ct. ; Puncheons or Pipes, (empty) each, 1½ cts. ; Pipes (Clay), per box, 1 ct. ; Pails, per doz., 1 ct. ; Plates (Canada) per box, 1 ct. ; Plates (Tin), per box, 1 ct. ; Poultry, per doz., 1 ct. ; Potatoes, per bush., ¼ ct. ; Poles, (hop) per 100 pcs., 4 cts. ; Pulse, per 100 bush., 10 cents ; Paints, per 1000 lbs., 10 cts. ; Putty, per 1000 lbs., 10 cts. ; Ploughs, each, 2 cts. ; Paper, (wrapping) per 1000 lbs., 10 cts.

Rosin, per barl., 1¼ cts. ; Rice, per 1000 lbs.. 10 cts. ; Rags, per 1000 lbs., 10 cts. ; Rope, per 1000 lbs., 10 cts.

Stones, (burr) each, 1 cent. ; Spades, per doz., 1 ct. ; Shovels, per doz., 1 ct. ; Skins (untanned) per doz., 1 ct.; Skins (Buffalo) per doz., 10 cts.; Sand, per ton, 10 cts. ; Staves (barrel) per M., 50 cts.; Straw, per 100 bdls., 15 cts. ; Stone, per 100 feet, cube, 40 cents. ; Staves, (Puns) per M., 50 cts.; Seeds, per 100 bush., 20 cts. ; Salt, per ton, 13 cts. ; Sleepers, (Railway) per 100 pcs., 50 cts. ; Slates, (Roofing), per 1000, 50 cts. ; Staves (Pipe) per M., $2 ; Spikes, per ton, 13 cts. ; Shot, per ton, 13 cts. ; Stoves, each, 1½ cts. ; Soda Ash, per ton, 13 cts. ; Sugar, per ton, 13 cts. ; Soap, per box, 1 ct. ; Starch, per 1000 lbs., 10 cts. ; Spices, per 1000 lbs., 10 cts. ; Spices, per 100 lbs., 10 cts. ; Sago, per 1000 lbs., 10 cts. ; Saleratus, per 1000 lbs., 10 cts. ; Salts, per 1000 lbs., 10 cts. ; Snuff, per 1000 lbs., 10 cts. ; Saltpetre, per 1000 lbs., 10 cts.; Sulphur, per 1000 lbs., 10 cts. ; Shorts, per 1000 lbs., 20 cts. ; Stoneware, per ton, meas't., 13 cts. ; Shingles, per M., 2 cts..

Tar, per barrel, 1¼ cts. ; Tobacco, per cattie, 1½ cts. ; Tobacco, per hhd., 13 cts. ; Tiles, (Roofing) per 1000, 50 cts. ; Teas, per chest, 1 ct. ; Tow, per 1000 lbs., 10 cts. ; Tallow, per 1000 lbs., 10 cts.

Vehicles, each, 2 cts. ; Varnish, per barrel, 3 cts.

Whisks, (Corn) per doz., ½ ct. ; Wadding, per 1000 lbs., 10 cts. ; Wool, per 1000 lbs., 10 cts. ; Wire, per ton, 13 cts. ; Wax, per 1000 lbs., 10 cts. ; Whetstones, per 1000 lbs., 10 cts. ; Wines, per pipe, 10 cts. ; Wines, per hhds., 5 cts. ; Wines, per barrel, 3 cts.

Wharfage shall be charged at the above rates on all merchandise discharged into other vessels or landed on the wharves, whether into store or otherwise. Also on all goods shipped from off the wharves or out of the Stores,

The owners of goods and the persons landing or taking them from the wharf are both to be accountable for the wharfage.

All goods landed on the wharves are subject to be removed at the expense of the owner.

No articles of any kind put upon the wharves are to be considered as at the risk of the Commissioners, nor entitled to remain there over five days free of charge, after which they shall be charged per month according to the space occupied.

Any person wishing to pile lumber or other goods on the wharves to remain shall first obtain a berth.

ST. JOHN, N.B.

RATES OF TOP WHARFAGE.

Anchors and chains of all kinds, per ton of 2,240 lbs., 25c ; ale and beer, per hhd., each, 7c ; ale and beer, per barrel, each, 3c ; ale and beer, per hf-brl., each, 2c ; brls. of raisins, pitch, tar, cement, plaster of Paris, whiting, beans, peas and barley, each, 3c ; brls. of flour, bread, meal, onions, apples and potatoes, each, 1c ; hf-brls. of the same, each, ½c ; firkins and kegs of all kinds, weighing 28 lbs. and over, up to 56 lbs., each, ½c ; weighing under 28 lbs., each, ¼c ; ballast, per ton of 2,240 lbs., 10c ; bricks, per 1,000, 20c ; coals of all kinds, per ton of 2,240 lbs., 5c ; crates, casks and cases of glass and earthenware, per ton of 40 cubic feet, each, 10c ; brls. of the same, each, 1c ; carriages and coaches, each, 10c ; carboys, each, 1c ; clay and chalk, per ton of 2,240 lbs., 10c ; cattle, viz., bulls, oxen and cows, each, 10c ; cattle, viz., heifers, calves, sheep and lambs, each, 2c ; coffee, cocoa, nuts, walnuts and other kinds of nuts, and filberts, in bags, each bag, 1c ; fish, dry, per quintal, 1c ; fish, per hhd., each, 10c ; fish, per tierce, each, 5c ; fish, smoked herring, per box, ¼c ; glass, in boxes of 100 feet, each, 1c ; glass, in smaller packages, each, ½c ; grain and roots of all kinds, per 100 bushels, 30c ;

horses, mares and geldings, each, 10c; hay, screwed, per ton of 2,000 lbs., 20c; hay, unscrewed, per ton of 2,000 lbs., 30c; hides, green, each, ½c; hides, dry, each, ½c; hides, in bales, each bale, 10c; hollow cast iron ware, terra cotta and iron piping, and loose stove castings, per ton, 25c; hampers, each, 1c; lime, per hhd., 5c; lime, per brl., 2½c; lumber of all kinds, per 1,000 superficial feet, 10c; laths, per 1,000, 2c; liquors and liquids, per pipe, each, 10c; liquors and liquids, per hhd., 7c; liquors and liquids, per qr-cask, each, 3c; minerals of all kinds, coals excepted, not manufactured, per ton of 2,240 lbs, 10c; molasses and melado, per hhd., each, 7c; molasses and melado, per puncheon, each, 7c; molasses and melado, per tierce, each, 5c; molasses and melado, per brl.. each, 2c; oil, paraffine, benzine and kerosene, per brl., each, 4c; raisins, in boxes, per box, 1c; raisins, in hf-boxes, per box, ½c; raisins, in quarter boxes, per box, ¼c; sugar, per hhd., each, 10c; sugar, per tierce, eaeh, 7c; sugar, per barrel, each, 3c; salt, in sacks each, 1c; salt, in half sacks each, ½c; salt, loose, and rock salt, per ton of, 2,240 lbs., 10c; stoneware, crocks, demijohns each, ¼c; slate, per ton of 2,240 lbs., 10c; stone, of all kinds, per cubic ton, 10c; sand, per ton, 5c; shingles, per 1000, 2c; railway iron, iron in bars, bolts, sheets, plates, nails, spikes, and pigs, per ton of 2,240 lbs., 20c.; tea, in boxes, each, 2 c; tea, in half boxes, each, 1c; tea, in smaller packages, each, ½c; timber, of all kinds, undressed, per cubic ton, 10c; waggons, buggies, gigs, and other vehicles, each, 10c; wood, lath and fire wood, per cord, 10c; zinc, in sheets, bars, blocks, nails and spikes, per ton, 20c.

All empty packages to pay half the rates of full packages, and on all goods, wares, and merchandise not hereinbefore enumerated and rated, to pay at the rate of twenty cents per ton, weight or measurement, at the option of the collector, lessee, or proprietor of the wharf whereon the goods may be placed.

TABLE

SHEWING THE

VALUE IN DOLLARS AND CENTS

OF ALL

Sums from One Penny to Fifty Thousand Pounds Stg.

CALCULATED

AT 9½, OR NEW PAR OF EXCHANGE.

£	$ c.	£	$ c.	£	$ c.
1...	4.87	21...	102.20	41...	199.53
2...	9.73	22...	107.07	42...	204.40
3...	14.60	23...	111.93	43...	209.27
4...	19.47	24...	116.80	44...	214.13
5...	24.33	25...	121.67	45...	219.00
6...	29.20	26...	126.53	46...	223.87
7...	34.07	27...	131.40	47...	228.73
8...	38.93	28...	136.27	48...	233.60
9...	43.80	29...	141.13	49...	238.47
10...	48.67	30...	146.00	50...	243.33
11...	53.53	31...	150.87	51...	248.20
12...	58.40	32...	155.73	52...	253.07
13...	63.27	33...	160.60	53...	257.93
14...	68.13	34...	165.47	54...	262.80
15...	73.00	35...	170.33	55...	267.67
16...	77.87	36...	175.20	56...	272.53
17...	82.73	37...	180.07	57...	277.40
18...	87.60	38...	184.93	58...	282.27
19...	92.47	39...	189.80	59...	287.13
20...	97.33	40...	194.67	60...	292.00

£	$ c.	£	$ c.	£	$ c.
61...	296.87	98...	476.93	135...	657.00
62...	301.73	99...	481.80	136...	661.87
63...	306.60	100...	486.67	137...	666.73
64...	311.47	101...	491.53	138...	671.60
65...	316.33	102...	496.40	139...	676.47
66...	321.20	103...	501.27	140...	681.33
67...	326.07	104...	506.13	141...	686.20
68...	330.93	105...	511.00	142...	691.07
69...	335.80	106...	515.87	143...	695.93
70...	340.67	107...	520.73	144...	700.80
71...	345.53	108...	525.60	145...	705.67
72...	350.40	109...	530.47	146...	710.53
73...	355.27	110...	535.33	147...	715.40
74...	360.13	111...	540.20	148...	720.27
75...	365.00	112...	545.07	149...	725.13
76...	369.87	113...	549.93	150...	730.00
77...	374.73	114...	554.80	151...	734.87
78...	379.60	115...	559.67	152...	739.73
79...	384.47	116...	564.53	153...	744.60
80...	389.33	117...	569.40	154...	749.47
81...	394.20	118...	574.27	155...	754.33
82...	399.07	119...	579.13	156...	759.20
83...	403.93	120...	584.00	157...	764.07
84...	408.80	121...	588.87	158...	768.93
85...	413.67	122...	593.73	159...	773.80
86...	418.53	123...	598.60	160...	778.67
87...	423.40	124...	603.47	161...	783.53
88...	428.27	125...	608.33	162...	788.40
89...	433.13	126...	613.20	163...	793.27
90...	438.00	127...	618.07	164...	798.13
91...	442.87	128...	622.93	165...	803.00
92...	447.73	129...	627.80	166...	807.87
93...	452.60	130...	632.67	167...	812.73
94...	457.47	131...	637.53	168...	817.60
95...	462.33	132...	642.40	169...	822.47
96...	467.20	133...	647.27	170...	827.33
97...	472.07	134...	652.13	171...	832.20

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793.27
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803.00
807.87
812.73
817.60
822.47
827.33
832.20

£	$ c.	£	$ c.	£	$ c.
172...	837.07	209...	1017.13	246...	1197.20
173...	841.93	210...	1022.00	247...	1202.07
174...	846.80	211...	1026.87	248...	1206.93
175...	851.67	212...	1031.73	249...	1211.80
176...	856.53	213...	1036.60	250...	1216.67
177...	861.40	214...	1041.47	251...	1221.53
178...	866.27	215...	1046.33	252...	1226.40
179...	871.13	216...	1051.20	253...	1231.27
180...	876.00	217...	1056.07	254...	1236.13
181...	880.87	218...	1060.93	255...	1241.00
182...	885.73	219...	1065.80	256...	1245.87
183...	890.60	220...	1070.67	257...	1250.73
184...	895.47	221...	1075.53	258...	1255.60
185...	900.33	222...	1080.40	259...	1260.47
186...	905.20	223...	1085.27	260...	1265.33
187...	910.07	224...	1090.13	261...	1270.20
188...	914.93	225...	1095.00	262...	1275.07
189...	919.80	226...	1099.87	263...	1279.93
190...	924.67	227...	1104.73	264...	1284.80
191...	929.53	228...	1109.60	265...	1289.67
192...	934.40	229...	1114.47	266...	1294.53
193...	939.27	230...	1119.33	267...	1299.40
194...	944.13	231...	1124.20	268...	1304.27
195...	949.00	232...	1129.07	269...	1309.13
196...	953.87	233...	1133.93	270...	1314.00
197...	958.73	234...	1138.80	271...	1318.87
198...	963.60	235...	1143.67	272...	1323.73
199...	968.47	236...	1148.53	273...	1328.60
200...	973.33	237...	1153.40	274...	1333.47
201...	978.20	238...	1158.27	275...	1338.33
202...	983.07	239...	1163.13	276...	1343.20
203...	987.93	240...	1168.00	277...	1348.07
204...	992.80	241...	1172.87	278...	1352.93
205...	997.67	242...	1177.73	279...	1357.80
206...	1002.53	243...	1182.60	280...	1362.67
207...	1007.40	244...	1187.47	281...	1367.53
208...	1012.27	245...	1192.33	282...	1372.40

£	$ c.	£	$ c.	£	$ c.
283...	1377.27	320...	1557.33	357...	1737.40
284...	1382.13	321...	1562.20	358...	1742.27
285...	1387.00	322...	1567.07	359...	1747.13
286...	1391.87	323...	1571.93	360...	1752.00
287...	1396.73	324...	1576.80	361...	1756.87
288...	1401.60	325...	1581.67	362...	1761.73
289...	1406.47	326...	1586.53	363...	1766.60
290...	1411.33	327...	1591.40	364...	1771.47
291...	1416.20	328...	1596.27	365...	1776.33
292...	1421.07	329...	1601.13	366...	1781.20
293...	1425.93	330...	1606.00	367...	1786.07
294...	1430.80	331...	1610.87	368...	1790.93
295...	1435.67	332...	1615.73	369...	1795.80
296...	1440.53	333...	1620.60	370...	1800.67
297...	1445.40	334...	1625.47	371...	1805.53
298...	1450.27	335...	1630.33	372...	1810.40
299...	1455.13	336...	1635.20	373...	1815·27
300...	1460.00	337...	1640.07	374...	1820.13
301...	1464.87	338...	1644.93	375...	1825.00
302...	1469.73	339...	1649.80	376...	1829.87
303...	1474.60	340...	1654.67	377...	1834.73
304...	1479.47	341...	1659.53	378...	1839.60
305...	1484.33	342...	1664.40	379...	1844.47
306...	1489.20	343...	1669.27	380...	1849.33
307...	1494.07	344...	1674.13	381...	1854 20
308...	1498.93	345...	1679.00	382...	1859.07
309...	1503.80	346...	1683.87	383...	1863.93
310...	1508.67	347...	1688.73	384...	1868.80
311...	1513.53	348...	1693.60	385...	1873.67
312...	1518.40	349...	1698.47	386...	1878.53
313...	1523 27	350...	1703.33	387...	1883.40
314...	1528.13	351...	1708.20	388...	1888.27
315...	1533.00	352...	1713.07	389...	1893.13
316...	1537.87	353...	1717.93	390...	1898.00
317...	1542.73	354...	1722.80	391...	1902.87
318...	1547.60	355...	1727.67	392...	1907.73
319...	1552.47	356...	1732.53	393...	1912.60

£	$ c.	£	$ c.	£	$ c.
394...	1917.47	431...	2097.53	468...	2277.60
395...	1922.33	432...	2102.40	469...	2282.47
396...	1927.20	433...	2107.27	470...	2287.33
397...	1932.07	434...	2112.13	471...	2292.20
398...	1936.93	435...	2117.00	472...	2297.07
399...	1941.80	436...	2121.87	473...	2301.93
400...	1946.67	437...	2126.73	474...	2306.80
401...	1951.53	438...	2131.60	475...	2311.67
402...	1956.40	439...	2136.47	476...	2316.53
403...	1961.27	440...	2141.33	477...	2321.40
404...	1966.13	441...	2146.20	478...	2326.27
405...	1971.00	442...	2151.07	479...	2331.13
406...	1975.87	443...	2155.93	480...	2336.00
407...	1980.73	444...	2160.80	481...	2340.87
408...	1985.60	445...	2165.67	482...	2345.73
409...	1990.47	446...	2170.53	483...	2350.60
410...	1995.33	447...	2175.40	484...	2355.47
411...	2000.20	448...	2180.27	485...	2360.33
412...	2005.07	449...	2185.13	486...	2365.20
413...	2009.93	450...	2190.00	487...	2370.07
414...	2014.80	451...	2194.87	488...	2374.93
415...	2019.67	452...	2199.73	489...	2379.80
416...	2024.53	453...	2204.60	490...	2384.67
417...	2029.40	454...	2209.47	491...	2389.53
418...	2034.27	455...	2214.33	492...	2394.40
419...	2039.13	456...	2219.20	493...	2399.27
420...	2044.00	457...	2224.07	494...	2404.13
421...	2048.87	458...	2228.93	495...	2409.00
422...	2053.73	459...	2233.80	496...	2413.87
423...	2058.60	460...	2238.67	497...	2418.73
424...	2063.47	461...	2243.53	498...	2423.60
425...	2068.33	462...	2248.40	499...	2428.47
426...	2073.20	463...	2253.27	500...	2433.33
427...	2078.07	464...	2258.13	501...	2438.20
428...	2082.93	465...	2263.00	502...	2443.07
429...	2087.80	466...	2267.87	503...	2447.93
430...	2092.67	467...	2272.73	504...	2452.80

£	$ c.	£	$ c.	£	$ c.
505...	2457.67	542...	2637.73	579...	2817.80
506...	2462.53	543...	2642.60	580...	2822.67
507...	2467.40	544...	2647.47	581...	2827.53
508...	2472.27	545...	2652.33	582...	2832.40
509...	2477.13	546...	2657.20	583...	2837.27
510...	2482.00	547...	2662.07	584...	2842.13
511...	2486.87	548...	2666.93	585...	2847.00
512...	2491.73	549...	2671.80	586...	2851.87
513...	2496.60	550...	2676.67	587...	2856.73
514...	2501.47	551...	2681.53	588...	2861.60
515...	2506.33	552...	2686.40	589...	2866.47
516...	2511.20	553...	2691.27	590...	2871.33
517...	2516.07	554...	2696.13	591...	2876.20
518...	2520.93	555...	2701.00	592...	2881.07
519...	2525.80	556...	2705.87	593...	2885.93
520...	2530.67	557...	2710.73	594...	2890.80
521...	2535.53	558...	2715.60	595...	2895.67
522...	2540.40	559...	2720.47	596...	2900.53
523...	2545.27	560...	2725.33	597...	2905.40
524...	2550.13	561...	2730.20	598...	2910.27
525...	2555.00	562...	2735.07	599...	2915.13
526...	2559.87	563...	2739.93	600...	2920.00
527...	2564.73	564...	2744.80	601...	2924.87
528...	2569.60	565...	2749.67	602...	2929.73
529...	2574.47	566...	2754.53	603...	2934.60
530...	2579.33	567...	2759.40	604...	2939.47
531...	2584.20	568...	2764.27	605...	2944.33
532...	2589.07	569...	2769.13	606...	2949.20
533...	2593.93	570...	2774.00	607...	2954.07
534...	2598.80	571...	2778.87	608...	2958.93
535...	2603.67	572...	2783.73	609...	2963.80
536...	2608.53	573...	2788.60	610...	2968.67
537...	2613.40	574...	2793.47	611...	2973.53
538...	2618.27	575...	2798.33	612...	2978.40
539...	2623.13	576...	2803.20	613...	2983.27
540...	2628.00	577...	2808.07	614...	2988.13
541...	2632.87	578...	2812.93	615...	2993.00

£	$ c.	£	$ c.	£	$ c.
616...	2997.87	653...	3177.93	690...	3358.00
617...	3002.73	654...	3182.80	691...	3362.87
618...	3007.60	655...	3187.67	692...	3367.73
619...	3012.47	656...	3192.53	693...	3372.60
620...	3017.33	657...	3197.40	694...	3377.47
621...	3022.20	658...	3202.27	695...	3382.33
622...	3027.07	659...	3207.13	696...	3387.20
623...	3031.93	660...	3212.00	697...	3392.07
624...	3036.80	661...	3216.87	698...	3396.93
625...	3041.67	662...	3221.73	699...	3401.80
626...	3046.53	663...	3226.60	700...	3406.67
627...	3051.40	664...	3231.47	701...	3411.53
628...	3056.27	665...	3236.33	702...	3416.40
629...	3061.13	666...	3241.20	703...	3421.27
630...	3066.00	667...	3246.07	704...	3426.13
631...	3070.87	668...	3250.93	705...	3431.00
632...	3075.73	669...	3255.80	706...	3435.87
633...	3080.60	670...	3260.67	707...	3440.73
634...	3085.47	671...	3265.53	708...	3445.60
635...	3090.33	672...	3270.40	709...	3450.47
636...	3095.20	673...	3275.27	710...	3455.33
637...	3100.07	674...	3280.13	711...	3460.20
638...	3104.93	675...	3285.00	712...	3465.07
639...	3109.80	676...	3289.87	713...	3469.93
640...	3114.67	677...	3294.73	714...	3474.80
641...	3119.53	678...	3299.60	715...	3479.67
642...	3124.40	679...	3304.47	716...	3484.53
643...	3129.27	680...	3309.33	717...	3489.40
644...	3134.13	681...	3314.20	718...	3494.27
645...	3139.00	682...	3319.07	719...	3499.13
646...	3143.87	683...	3323.93	720...	3504.00
647...	3148.73	684...	3328.80	721...	3508.87
648...	3153.60	685...	3333.67	722...	3513.73
649...	3158.47	686...	3338.53	723...	3518.60
650...	3163.33	687...	3343.40	724...	3523.47
651...	3168.20	688...	3348.27	725...	3528.33
652...	3173.07	689...	3353.13	726...	3533.20

£	$ c.	£	$ c.	£	$ c
727...	3538.07	764...	3718.13	801...	3898.20
728...	3542.93	765...	3723.00	802...	3903.07
729...	3547.80	766...	3727.87	803...	3907.93
730...	3552.67	767...	3732.73	804...	3912.80
731...	3557.53	768...	3737.60	805...	3917.67
732...	3562.40	769...	3742.47	806...	3922.53
733...	3567.27	770...	3747.33	807...	3927.40
734...	3572.13	771...	3752.20	808...	3932.27
735...	3577.00	772...	3757.07	809...	3937.13
736...	3581.87	773...	3761.93	810...	3942.00
737...	3586.73	774...	3766.80	811...	3946.87
738...	3591.60	775...	3771.67	812...	3951.73
739...	3596.47	776...	3776.53	813...	3956.60
740...	3601.33	777...	3781.40	814...	3961.47
741...	3606.20	778...	3786.27	815...	3966.33
742...	3611.07	779...	3791.13	816...	3971.20
743...	3615.93	780...	3796.00	817...	3976.07
744...	3620.80	781...	3800.87	818...	3980.93
745...	3625.67	782...	3805.73	819...	3985.80
746...	3630.53	783...	3810.60	820...	3990.67
747...	3635.40	784...	3815.47	821...	3995.53
748...	3640.27	785...	3820.33	822...	4000.40
749...	3645.13	786...	3825.20	823...	4005.27
750...	3650.00	787...	3830.07	824...	4010.13
751...	3654.87	788...	3834.93	825...	4015.00
752...	3659.73	789...	3839.80	826...	4019.87
753...	3664.60	790...	3844.67	827...	4024.73
754...	3669.47	791...	3849.53	828...	4029.60
755...	3674.33	792...	3854.40	829...	4034.47
756...	3679.20	793...	3859.27	830...	4039.33
757...	3684.07	794...	3864.13	831...	4044.20
758...	3688.93	795...	3869.00	832...	4049.07
759...	3693.80	796...	3873.87	833...	4053.93
760...	3698.67	797...	3878.73	834...	4058.80
761...	3703.53	798...	3883.60	835...	4063.67
762...	3708.40	799...	3888.47	836...	4068.53
763...	3713.27	800...	3893.33	837...	4073.40

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3898.20
3903.07
3907.93
3912.80
3917.67
3922.53
3927.40
3932.27
3937.13
3942.00
3946.87
3951.73
3956.60
3961.47
3966.33
3971.20
3976.07
3980.93
3985.80
3990.67
3995.53
4000.40
4005.27
4010.13
4015.00
4019.87
4024.73
4029.60
4034.47
4039.33
4044.20
4049.07
4053.93
4058.80
4063.67
4068.53
4073.40

£	$ c.	£	$ c.	£	$ c.
838...	4078.27	875...	4258.33	912...	4438.40
839...	4083.13	876...	4263.20	913...	4443.27
840...	4088.00	877...	4268.07	914...	4448.13
841...	4092.87	878...	4272.93	915...	4453.00
842...	4097.73	879...	4277.80	916...	4457.87
843...	4102.60	880...	4282.67	917...	4462.73
844...	4107.47	881...	4287.53	918...	4467.60
845...	4112.33	882...	4292.40	919...	4472.47
846...	4117.20	883...	4297.27	920...	4477.33
847...	4122.07	884...	4302.13	921...	4482.20
848...	4126.93	885...	4307.00	922...	4487.07
849...	4131.80	886...	4311.87	923...	4491.93
850...	4136.67	887...	4316.73	924...	4496.80
851...	4141.53	888...	4321.60	925...	4501.67
852...	4146.40	889...	4326.47	926...	4506.53
853...	4151 27	890...	4331.33	927...	4511.40
854...	4156.13	891...	4336.20	928...	4516.27
855...	4161.00	892...	4341.07	929...	4521.13
856...	4165.87	893...	4345.93	930...	4526.00
857...	4170.73	894...	4350.80	931...	4530.87
858...	4175.60	895...	4355.67	932...	4535.73
859...	4180.47	896...	4360.53	933...	4540.60
860...	4185.33	897...	4365.40	934...	4545.47
861...	4190.20	898...	4370.27	935...	4550.33
862...	4195.07	899...	4375.13	936...	4555.20
863...	4199.93	900...	4380.00	937...	4560.07
864...	4204.80	901...	4384.87	938...	4564.93
865...	4209.67	902...	4389.73	939...	4569.80
866...	4214.53	903...	4394.60	940...	4574.67
867...	4219.40	904...	4399.47	941...	4579.53
868...	4224.27	905...	4404.33	942...	4584.40
869...	4229.13	906...	4409.20	943...	4589.27
870...	4234.00	907...	4414.07	944...	4594.13
871...	4238.87	908...	4418.93	945...	4599.00
872...	4243.73	909...	4423.80	946...	4603.87
873...	4248.60	910...	4428.67	947...	4608.73
874...	4253.47	911...	4433.53	948...	4613.60

£	$ c.	£	$ c.	£	$ c.
949...	4618.47	973...	4735.27	997...	4852.07
950...	4623.33	974...	4740.13	998...	4856.93
951...	4628.20	975...	4745.00	999...	4861.80
952...	4633.07	976...	4749.87	1000...	4866.67
953...	4637.93	977...	4754.73	1100...	5353.33
954...	4642.80	978...	4759.60	1200...	5840.00
955...	4647.67	979...	4764.47	1300...	6326.67
956...	4652.53	980...	4769.33	1400...	6813.33
957...	4657.40	981...	4774.20	1500...	7300.00
958...	4662.27	982...	4779.07	1600...	7786.67
959...	4667.13	983...	4783.93	1700...	8273.33
960...	4672.00	984...	4788.80	1800...	8760.00
961...	4676.87	985...	4793.67	1900...	9246.67
962...	4681.73	986...	4798.53	2000...	9733.33
963...	4686.60	987...	4803.40	3000...	14600.00
964...	4691.47	988...	4808.27	4000...	19466.67
965...	4696.33	989...	4813.13	5000...	24333.33
966...	4701.20	990...	4818.00	6000...	29200.00
967...	4706.07	991...	4822.87	7000...	34066.67
968...	4710.93	992...	4827.73	8000...	38933.33
969...	4715.80	993...	4832.60	9000...	43800.00
970...	4720.67	994...	4837.47	10000...	48666.67
971...	4725.53	995...	4842.33	50000...	243333.33
972...	4730.40	996...	4847.20		

PENCE.		SHILLINGS.		SHILLINGS.	
1...	2	1...	.24⅓	13...	3.16⅓
2...	4	2...	.48⅔	14...	3.40⅔
3...	6	3...	.73	15...	3.65
4...	8	4...	.97⅓	16...	3.89⅓
5...	10	5...	1.21⅔	17...	4.13⅔
6...	12	6...	1.46	18...	4.38
7...	14	7...	1.70⅓	19...	4.62
8...	16	8...	1.94⅔	20...	4.86⅔
9...	18	9...	2.19		
10...	20	10...	2.43⅓		
11...	22	11...	2.67⅔		
12...	24⅓	12...	2.92		

FRANCS

REDUCED TO

DOLLARS AND CENTS.

1 FRANC EQUAL TO $19\frac{3}{10}$ CENTS.

F.	$ C.	F.	$ C.	F.	$ C.
1...	.19	25...	4.83	49...	9.46
2...	.39	26...	5.02	50...	9.65
3...	.58	27...	5.21	51...	9.84
4...	.77	28...	5.40	52...	10.04
5...	.97	29...	5.60	53...	10.23
6...	1.16	30...	5.79	54...	10.42
7...	1.35	31...	5.98	55...	10.62
8...	1.54	32...	6.18	56...	10.81
9...	1.74	33...	6.37	57...	11.00
10...	1.93	34...	6.56	58...	11.19
11...	2.12	35...	6.76	59...	11.39
12...	2.32	36...	6.95	60...	11.58
13...	2.51	37...	7.14	61...	11.77
14...	2.70	38...	7.33	62...	11.97
15...	2.90	39...	7.53	63...	12.16
16...	3.09	40...	7.72	64...	12.35
17...	3.28	41...	7.91	65...	12.55
18...	3.47	42...	8.11	66...	12.74
19...	3.67	43...	8.30	67...	12.93
20...	3.86	44...	8.49	68...	13.12
21...	4.05	45...	8.69	69...	13.32
22...	4.25	46...	8.88	70...	13.51
23...	4.44	47...	9.07	71...	13.70
24...	4.63	48...	9.26	72...	13.90

F.	$ C.	F.	$ C.	F.	$ C.
73...	14.09	110...	21.23	147...	28.37
74...	14.28	111...	21.42	148...	28.56
75...	14.48	112...	21.62	149...	28.76
76...	14.67	113...	21.81	150...	28.95
77...	14.86	114...	22.00	151...	29.14
78...	15.05	115...	22.20	152...	29.34
79...	15.25	116...	22.39	153...	29.53
80...	15.44	117...	22.58	154...	29.72
81...	15.63	118...	22.77	155...	29.92
82...	15.83	119...	22.97	156...	30.11
83...	16.02	120...	23.16	157...	30.30
84...	16.21	121...	23.35	158...	30.49
85...	16.41	122...	23.55	159...	30.69
86...	16.60	123...	23.74	160...	30.88
87...	16.79	124...	23.93	161...	31.07
88...	16.98	125...	24.13	162...	31.27
89...	17.18	126...	24.32	163...	31.46
90...	17.37	127...	24.51	164...	31.65
91...	17.56	128...	24.70	165...	31.85
92...	17.76	129...	24.90	166...	32.04
93...	17.95	130...	25.09	167...	32.23
94...	18.14	131...	25.28	168...	32.42
95...	18.34	132...	25.48	169...	32.62
96...	18.53	133...	25.67	170...	32.81
97...	18.72	134...	25.86	171...	33.00
98...	18.91	135...	26.06	172...	33.20
99...	19.11	136...	26.25	173...	33.39
100...	19.30	137...	26.44	174...	33.58
101...	19.49	138...	26.63	175...	33.78
102...	19.69	139...	26.83	176...	33.97
103...	19.88	140...	27.02	177...	34.16
104...	20.07	141...	27.21	178...	34.35
105...	20.27	142...	27.41	179...	34.55
106...	20.46	143...	27.60	180...	34.74
107...	20.65	144...	27.79	181...	34.93
108...	20.84	145...	27.99	182...	35.13
109...	21.04	146...	28.18	183...	35.32

F.
184.
185.
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$ C.
28.37
28.56
28.76
28.95
29.14
29.34
29.53
29.72
29.92
30.11
30.30
30.49
30.69
30.88
31.07
31.27
31.46
31.65
31.85
32.04
32.23
32.42
32.62
32.81
33.00
33.20
33.39
33.58
33.78
33.97
34.16
34.35
34.55
34.74
34.93
35.13
35.32

F.	$ C.	F.	$ C.	F.	$ C.
184...	35.51	221...	42.65	258...	49.79
185...	35.71	222...	42.85	259...	49.99
186...	35.90	223...	43.04	260...	50.18
187...	36.09	224...	43.23	261...	50.37
188...	36 28	225...	43.43	262...	50.57
189...	36.48	226...	43.62	263...	50.76
190...	36.67	227...	43.81	264...	50.95
191...	36.86	228...	44.00	265...	51.15
192...	37.06	229...	44.20	266...	51.34
193...	37.25	230...	44.39	267...	51.53
194...	37.44	231...	44.58	268...	51.72
195...	37.64	232...	44.78	269...	51.92
196...	37.83	233...	44.97	270...	52.11
197...	38.02	234...	45.16	271...	52.30
198...	38.21	235...	45.36	272...	52.50
199...	38.41	236...	45.55	273...	52.69
200 .	38.60	237...	45.74	274...	52.88
201. .	38.79	238...	45.93	275...	53.08
202...	38.99	239...	46.13	276...	53.27
203...	39.18	240...	46.32	277...	53.46
204...	39.37	241...	46.51	278...	53.65
205...	39.57	242...	46.71	279...	53.85
206...	39.76	243...	46.90	280...	54.04
207...	39.95	244...	47.09	281...	54.23
208...	40.14	245...	47.29	282...	54.43
209...	40.34	246...	47.48	283...	54.62
210...	40.53	247...	47.67	284...	54.81
211...	40.72	248...	47.86	285...	55.01
212...	40.92	249...	48.06	286...	55.20
213...	41.11	250...	48.25	287...	55.39
214...	41.30	251...	48.44	288...	55.58
215...	41.50	252...	48.64	289...	55.78
216...	41.69	253...	48.83	290...	55.97
217...	41.88	254...	49.02	291...	56.16
218...	42.07	255...	49.22	292...	56.36
219...	42.27	256...	49.41	293...	56.55
220...	42.46	257...	49.60	294...	56.74

F.	$ C.	F.	$ C.	F.	$ C.
295...	56.94	332...	64.08	369...	71.22
296...	57.13	333...	64.27	370...	71.41
297...	57.32	334...	64.46	371...	71.60
298...	57.51	335...	64.66	372...	71.80
299...	57.71	336...	64.85	373...	71.99
300...	57.90	337...	65.04	374...	72.18
301...	58.09	338...	65.23	375...	72.38
302...	58.29	339...	65.43	376...	72.57
303...	58.48	340...	65.62	377...	72.76
304...	58.67	341...	65.81	378...	72.95
305...	58.87	342...	66.01	379...	73.15
306...	59.06	343...	66.20	380...	73.34
307...	59.25	344...	66.39	381...	73.53
308...	59.44	345...	66.59	382...	73.73
309...	59.64	346...	66.78	383...	73.92
310...	59.83	347...	66.97	384...	74.11
311...	60.02	348...	67.16	385...	74.31
312...	60.22	349...	67.36	386...	74.50
313...	60.41	350...	67.55	387...	74.69
314...	60.60	351...	67.74	388...	74.88
315...	60.80	352...	67.94	389...	75.08
316...	60.99	353...	68.13	390...	75.27
317...	61.18	354...	68.32	391...	75.46
318...	61.37	355...	68.52	392...	75.66
319...	61.57	356...	68.71	393...	75.85
320...	61.76	357...	68.90	394...	76.04
321...	61.95	358...	69.09	395...	76.24
322...	62.15	359...	69.29	396...	76.43
323...	62.34	360...	69.48	397...	76.62
324...	62.53	361...	69.67	398...	76.81
325...	62.73	362...	69.87	399...	77.01
326...	62.92	363...	70.06	400...	77.20
327...	63.11	364...	70.25	401...	77.39
328...	63.30	365...	70.45	402...	77.59
329...	63.50	366...	70.64	403...	77.78
330...	63.69	367...	70.83	404...	77.97
331...	63.88	368...	71.02	405...	78.17

$ C.
71.22
71.41
71.60
71.80
71.99
72.18
72.38
72.57
72.76
72.95
73.15
73.34
73.53
73.73
73.92
74.11
74.31
74.50
74.69
74.88
75.08
75.27
75.46
75.66
75.85
76.04
76.24
76.43
76.62
76.81
77.01
77.20
77.39
77.59
77.78
77.97
78.17

F.	$ C.	F.	$ C.	F.	$ C.
406...	78.36	443...	85.50	480...	92.64
407...	78.55	444...	85.69	481...	92.83
408...	78.74	445...	85.89	482...	93.03
409...	78.94	446...	86.08	483...	93.22
410...	79.13	447...	86.27	484...	93.41
411...	79.32	448...	86.46	485...	93.61
412...	79.52	449...	86.66	486...	93.80
413...	79.71	450...	86.85	487...	93.99
414...	79.90	451...	87.04	488...	94.18
415...	80.10	452...	87.24	489...	94.38
416...	80.29	453...	87.43	490...	94.57
417...	80.48	454...	87.62	491...	94.76
418...	80.67	455...	87.82	492...	94.96
419...	80.87	456...	88.01	493...	95.15
420...	81.06	457...	88.20	494...	95.34
421...	81.25	458...	88.39	495...	95.54
422...	81.45	459...	88.59	496...	95.73
423...	81.64	460...	88.78	497...	95.92
424...	81.83	461...	88.97	498...	96.11
425...	82.03	462...	89.17	499...	96.31
426...	82.22	463...	89.36	500...	96.50
427...	82.41	464...	89.55	501...	96.69
428...	82.60	465...	89.75	502...	96.89
429...	82.80	466...	89.94	503...	97.08
430...	82.99	467...	90.13	504...	97.27
431...	83.18	468...	90.32	505...	97.47
432...	83.38	469...	90.52	506...	97.66
433...	83.57	470...	90.71	507...	97.85
434...	83.76	471...	90.90	508...	98.04
435...	83.96	472...	91.10	509...	98.24
436...	84.15	473...	91.29	510...	98.43
437...	84.34	474...	91.48	511...	98.62
438...	84.53	475...	91.68	512...	98.82
439...	84.73	476...	91.87	513...	99.01
440...	84.92	477...	92.06	514...	99.20
441...	85.11	478...	92.25	515...	99.40
442...	85.31	479...	92.45	516...	99.59

F.	$ C.	F.	$ C.	F.	$ C.
517...	99.78	554...	106.92	591...	114.06
518...	99.97	555...	107.12	592...	114.26
519...	100.17	556...	107.31	593...	114.45
520...	100.36	557...	107.50	594...	114.64
521...	100.55	558...	107.69	595...	114.84
522...	100.75	559...	107.89	596...	115.03
523...	100.94	560...	108.08	597...	115.22
524...	101.13	561...	108.27	598...	115.41
525...	101.33	562...	108.47	599...	115.61
526...	101.52	563...	108.66	600...	115.80
527...	101.71	564...	108.85	601...	115.99
528...	101.90	565...	109.05	602...	116.19
529...	102.10	566...	109.24	603...	116.38
530...	102.29	567...	109.43	604...	116.57
531...	102.48	568...	109.62	605...	116.77
532...	102.68	569...	109.82	606...	116.96
533...	102.87	570...	110.01	607...	117.15
534...	103.06	571...	110.20	608...	117.34
535...	103.26	572...	110.40	609...	117.54
536...	103.45	573...	110.59	610...	117.73
537...	103.64	574...	110.78	611...	117.92
538...	103.83	575...	110.98	612...	118.12
539...	104.03	576...	111.17	613...	118.31
540...	104.22	577...	111.36	614...	118.50
541...	104.41	578...	111.55	615...	118.70
542...	104.61	579...	111.75	616...	118.89
543...	104.80	580...	111.94	617...	119.08
544...	104.99	581...	112.13	618...	119.27
545...	105.19	582...	112.33	619...	119.47
546...	105.38	583...	112.52	620...	119.66
547...	105.57	584...	112.71	621...	119.85
548...	105.76	585...	112.91	622...	120.05
549...	105.96	586...	113.10	623...	120.24
550...	106.15	587...	113.29	624...	120.43
551...	106.34	588...	113.48	625...	120.63
552...	106.54	589...	113.68	626...	120.82
553...	106.73	590...	113.87	627...	121.01

$ c.
114.06
114.26
114.45
114.64
114.84
115.03
115.22
115.41
115.61
115.80
115.99
116.19
116.38
116.57
116.77
116.96
117.15
117.34
117.54
117.73
117.92
118.12
118.31
118.50
118.70
118.89
119.08
119.27
119.47
119.66
119.85
120.05
120.24
120.43
120.63
120.82
121.01

F.	$ c.
628...	121.20
629...	121.40
630...	121.59
631...	121.78
632...	121.98
633...	122.17
634...	122.36
635...	122.56
636...	122.75
637...	122.94
638...	123.13
639...	123.33
640...	123.52
641...	123.71
642...	123.91
643...	124.10
644...	124.29
645...	124.49
646...	124.68
647...	124.87
648...	125.06
649...	125.26
650...	125.45
651...	125.64
652...	125.84
653...	126.03
654...	126.22
655...	126.42
656...	126.61
657...	126.80
658...	126.99
659...	127.19
660...	127.38
661...	127.57
662...	127.77
663...	127.96
664...	128.15

F.	$ c.
665...	128.35
666...	128.54
667...	128.73
668...	128.92
669...	129.12
670...	129.31
671...	129.50
672...	129.70
673...	129.89
674...	130.08
675...	130.28
676...	130.47
677...	130.66
678...	130.85
679...	131.05
680...	131.24
681...	131.43
682...	131.63
683...	131.82
684...	132.01
685...	132.21
686...	132.40
687...	132.59
688...	132.78
689...	132.98
690...	133.17
691...	133.36
692...	133.56
693...	133.75
694...	133.94
695...	134.14
696...	134.33
697...	134.52
698...	134.71
699...	134.91
700...	135.10
701...	135.29

F.	$ c.
702...	135.49
703...	135.68
704...	135.87
705...	136.07
706...	136.26
707...	136.45
708...	136.64
709...	136.84
710...	137.03
711...	137.22
712...	137.42
713...	137.61
714...	137.80
715...	138.00
716...	138.19
717...	138.38
718...	138.57
719...	138.77
720...	138.96
721...	139.15
722...	139.35
723...	139.54
724...	139.73
725...	139.93
726...	140.12
727...	140.31
728...	140.50
729...	140.70
730...	140.89
731...	141.08
732...	141.28
733...	141.47
734...	141.66
735...	141.86
736...	142.05
737...	142.24
738...	142.43

F.	$ C.	F.	$ C.	F.	$ C.
739...	142.63	776...	149.77	813...	156.91
740...	142.82	777...	149.96	814...	157.10
741...	143.01	778...	150.15	815...	157.30
742...	143.21	779...	150.35	816...	157.49
743...	143.40	780...	150.54	817...	157.68
744...	143.59	781...	150.73	818...	157.87
745...	143.79	782...	150.93	819...	158.07
746...	143.98	783...	151.12	820...	158.26
747...	144.17	784...	151.31	821...	158.45
748...	144.36	785...	151.51	822...	158.65
749...	144.56	786...	151.70	823...	158.84
750...	144.75	787...	151.89	824...	159.03
751...	144.94	788...	152.08	825...	159.23
752...	145.14	789...	152.28	826...	159.42
753...	145.33	790...	152.47	827...	159.61
754...	145.52	791...	152.66	828...	159.80
755...	145.72	792...	152.86	829...	160.00
756...	145.91	793...	153.05	830...	160.19
757.	146.10	794...	153.24	831...	160.38
758...	146.29	795...	153.44	832...	160.58
759...	146.49	796...	153.63	833...	160.77
760...	146.68	797...	153.82	834...	160.96
761...	146.87	798...	154.01	835...	161.16
762...	147.07	799...	154.21	836...	161.35
763...	147.26	800...	154.40	837...	161.54
764...	147.45	801...	154.59	838...	161.73
765...	147.65	802...	154.79	839...	161.93
766...	147.84	803...	154.98	840...	162.12
767...	148.03	804...	155.17	841...	162.31
768...	148.22	805...	155.37	842...	162.51
769...	148.42	806...	155.56	843...	162.70
770...	148.61	807...	155.75	844...	162.89
771...	148.80	808...	155.94	845...	163.09
772...	149.00	809...	156.14	846...	163.28
773...	149.19	810...	156.33	847...	163.47
774...	149.38	811...	156.52	848...	163.66
775...	149.58	812...	156.72	849...	163.86

F.	$ C.	F.	$ C.	F.	$ C.
850...	164.05	887...	171.19	924...	178.33
851...	164.24	888...	171.38	925...	178.53
852...	164.44	889...	171.58	926...	178.72
853...	164.63	890...	171.77	927...	178.91
854...	164.82	891...	171.96	928...	179.10
855...	165.02	892...	172.16	929...	179.30
856...	165.21	893...	172.35	930...	179.49
857...	165.40	894...	172.54	931...	179.68
858...	165.59	895...	172.74	932...	179.88
859...	165.79	896...	172.93	933...	180.07
860...	165.98	897...	173.12	934...	180.26
861...	166.17	898...	173.31	935...	180.46
862...	166.37	899...	173.51	936...	180.65
863...	166.56	900...	173.70	937...	180.84
864...	166.75	901...	173.89	938...	181.03
865...	166.95	902...	174.09	939...	181.23
866...	167.14	903...	174.28	940...	181.42
867...	167.33	904...	174.47	941...	181.61
868...	167.52	905...	174.67	942...	181.81
869...	167.72	906...	174.86	943...	182.00
870...	167.91	907...	175.05	944...	182.19
871...	168.10	908...	175 24	945...	182.39
872...	168.30	909...	175.44	946...	182.58
873...	168.49	910...	175.63	947...	182.77
874...	168.68	911...	175.82	948...	182.96
875...	168.88	912...	176.02	949...	183.16
876...	169.07	913...	176.21	950...	183.35
877...	169.26	914...	176.40	951...	183.54
878...	169.45	915...	176.60	952...	183.74
879...	169.65	916...	176.79	953...	183.93
880...	169.84	917...	176.98	954...	184.12
881...	170.03	918...	177.17	955...	184.32
882...	170.23	919...	177.37	956...	184.51
883...	170.42	920...	177.56	957...	184.70
884...	170.61	921...	177.75	958...	184.89
885...	170.81	922...	177.95	959...	185.09
886...	171.00	923...	178.14	960...	185.28

F.	$ C.	F.	$ C.	F.	$ C.
961...	185.47	983...	189.72	1500...	289.50
962...	185.67	984...	189.91	1600...	308.80
963...	185.86	985...	190.11	1700...	328.10
964...	186.05	986...	190.30	1800...	347.40
965...	186.25	987...	190.49	1900...	366.70
966...	186.44	988...	190.68	2000...	386.00
967...	186.63	989...	190.88	2500...	482.50
968...	186.82	990...	191.07	3000...	579.00
969...	187.02	991...	191.26	3500...	675.50
970...	187.21	992...	191.46	4000...	772.00
971...	187.40	993...	191.65	4500...	868.50
972...	187.60	994...	191.84	5000...	965.00
973...	187.79	995...	192.04	5500...	1061.50
974...	187.98	996...	192.23	6000...	1158.00
975...	188.18	997...	192.42	6500...	1254.00
976...	188.37	998...	192.61	7000...	1351.00
977...	188.56	999...	192.81	7500...	1447.50
978...	188.75	1000...	193.00	8000...	1544.00
979...	188.95	1100...	212.30	8500...	1640.50
980...	189.14	1200...	231.60	9000...	1737.00
981...	189.33	1300...	250.90	9500...	1833.50
982...	189.53	1400...	270.20	10000...	1930.00

$ c.
289.50
308.80
328.10
347.40
366.70
386.00
482.50
579.00
675.50
772.00
868.50
965.00
061.50
158.00
254.00
351.00
447.50
544.00
640.50
737.00
833.50
930.00

GERMAN RIXMARK

REDUCED TO

DOLLARS AND CENTS

At the Customs Value of 23.8 Cents.

RM.	$ c.	RM.	$ c.	RM.	$ c.
1...	.24	26...	6.19	51...	12.14
2...	.48	27...	6.43	52...	12.38
3...	.71	28...	6.66	53...	12.61
4...	.95	29...	6.90	54...	12.85
5...	1.19	30...	7.14	55...	13.09
6...	1.43	31...	7.38	56...	13.33
7...	1.67	32...	7.62	57...	13.57
8...	1.90	33...	7.85	58...	13.80
9...	2.14	34...	8.09	59...	14.04
10...	2.38	35...	8.33	60...	14.28
11...	2.62	36...	8.57	61...	14.52
12...	2.86	37...	8.81	62...	14.76
13...	3.09	38...	9.04	63...	14.99
14...	3.33	39...	9.28	64...	15.23
15...	3.57	40...	9.52	65...	15.47
16...	3.81	41...	9.76	66...	15.71
17...	4.05	42...	10.00	67...	15.95
18...	4.28	43...	10.23	68...	16.18
19...	4.52	44...	10.47	69...	16.42
20...	4.76	45...	10.71	70...	16.66
21...	5.00	46...	10.95	71...	16.90
22...	5.24	47...	11.19	72...	17.14
23...	5.47	48...	11.42	73...	17.37
24...	5.71	49...	11.66	74...	17.61
25...	5.95	50...	11.90	75...	17.85

RM.	$ C.	RM.	$ C.	RM.	$ C.
76...	18.09	113...	26 89	150...	35.70
77...	18.33	114...	27.13	151...	35.94
78...	18.56	115...	27.37	152...	36.18
79...	18.80	116...	27.61	153...	36.41
80...	19.04	117...	27.85	154...	36.65
81...	19.28	118...	28.08	155...	36.89
82...	19.52	119..	28.32	156...	37.13
83...	19.75	120...	28.56	157...	37.37
84...	19.99	121...	28.80	158...	37.60
85..	20.23	122...	29.04	159...	37.84
86...	20.47	123...	29.27	160...	38.08
87	20.71	124...	29.51	161...	38.32
88...	20.94	125...	29.75	162...	38.56
89...	21.18	126...	29 99	163...	38.79
90 ..	21.42	127...	30.23	164...	39.03
91...	21.66	128...	30.46	165...	39.27
92...	21.90	129...	30.70	166...	39.51
93...	22.13	130...	30.94	167...	39.75
94...	22.37	131...	31.18	168...	39.98
95...	22.61	132...	31.42	169...	40.22
96...	22.85	133...	31.65	170...	40.46
97...	23.09	134...	31.89	171...	40.70
98...	23.32	135...	32.13	172...	40.94
99..	23.56	136...	32.37	173...	41.17
100 ..	23.80	137...	32.61	174...	41.41
101...	24.04	138...	32.84	175...	41.65
102...	24.28	139...	33.08	176...	41.89
103...	24.51	140...	33.32	177...	42.13
104...	24.75	141...	33.56	178...	42.36
105...	24.99	142...	33.80	179...	42.60
106...	25.23	143...	34.03	180...	42.84
107...	25.47	144...	34.27	181...	43.08
108...	25.70	145...	34.51	182...	43.32
109 ..	25.94	146...	34.75	183...	43.55
110...	26.18	147...	34.99	184...	43.79
111...	26.42	148...	35.22	185...	44.03
112 ..	26.66	149...	35.46	186...	44.27

$ c.
35.70
35.94
36.18
36.41
36.65
36.89
37.13
37.37
37.60
37.84
38.08
38.32
38.56
38.79
39.03
39.27
39.51
39.75
39.98
40.22
40.46
40.70
40.94
41.17
41.41
41.65
41.89
42.13
42.36
42.60
42.84
43.08
43.32
43.55
43.79
44.03
44.27

RM.	$ c.	RM.	$ c.	RM.	$ c.
187...	44.51	224...	53.31	261...	62.12
188...	44.74	225...	53.55	262...	62.36
189...	44.98	226...	53.79	263...	62.59
190...	45.22	227...	54.03	264...	62.83
191...	45.46	228...	54.26	265...	63.07
192...	45.70	229...	54.50	266...	63.31
193...	45.93	230...	54.74	267...	63.55
194...	46.17	231...	54.98	268...	63.78
195...	46.41	232...	55.22	269...	64.02
196...	46.65	233...	55.45	270...	64.26
197...	46.89	234...	55.69	271...	64.50
198...	47.12	235...	55.93	272...	64.74
199...	47.36	236...	56.17	273...	64.97
200...	47.60	237...	56.41	274...	65.21
201...	47 84	238...	56.64	275...	65.45
202...	48.08	239 ..	56.88	276...	65.69
203...	48.31	240...	57.12	277...	65.93
204 ..	48.55	241...	57.36	278...	66.16
205...	48.79	242...	57.60	279...	66.40
206...	49.03	243...	57.83	280...	66.64
207...	49.27	244...	58.07	281...	66.88
208...	49.50	245...	58.31	282...	67.12
209...	49.74	246...	58.55	283...	67.35
210...	49 98	247...	58.79	284...	67.59
211...	50 22	248...	59.02	285...	67.83
212...	50.46	249...	59.26	286...	68.07
213...	50.69	250...	59.50	287...	68.31
214...	50.93	251...	59.74	288...	68.54
215...	51.17	252...	59.98	289...	68.78
216...	51.41	253...	60.21	290...	69.02
217...	51.65	254...	60.45	291...	69.26
218..	51.88	255...	60.69	292...	69.50
219...	52.12	256...	60.93	293...	69.73
220...	52.36	257...	61.17	294...	69.97
221..	52.60	258...	61.40	295...	70.21
222...	52.84	259...	61.64	296...	70.45
223...	53.07	260...	61.88	297...	70.69

RM.	$ C.	RM.	$ C.	RM.	$ C.
298...	70.92	335 ..	79.73	372...	88.54
299...	71.16	336...	79.97	373...	88.77
300...	71.40	337...	80.21	374...	89.01
301...	71.64	338...	80.44	375...	89.25
302...	71.88	339...	80.68	376...	89.49
303...	72.11	340...	80.92	377...	89.73
304...	72.35	341...	81.16	378...	89.96
305...	72.59	342...	81.40	379...	90.20
306 ..	72.83	343...	81.63	380...	90.44
307...	73 07	344...	81.87	381...	90.68
308...	73.30	345...	82.11	382...	90.92
309...	73.54	346...	82.35	383...	91.15
310...	73.78	347...	82.59	384...	91.39
311...	74.02	348...	82.82	385...	91.63
312...	74.26	349...	83.06	386...	91.87
313...	74.49	350...	83.30	387...	92.11
314...	74.73	351...	83.54	388...	92.34
315...	74.97	352...	83.78	389...	92.58
316...	75.21	353	84.01	390...	92.82
317...	75.45	354...	84.25	391...	93.06
318...	75.68	355...	84.49	392...	93.30
319...	75.92	356...	84.73	393...	93.53
320	76.16	357...	84.97	394...	93.77
321...	76.40	358...	85.20	395 .	94.01
322...	76.64	359...	85.44	396...	94.25
323...	76.87	360...	85.68	397...	94.49
324...	77.11	361...	85.92	398...	94.72
325...	77.35	362...	86.16	399...	94.96
326...	77.59	363...	86.39	400...	95.20
327...	77.83	364...	86.63	401...	95.44
328...	78.06	365...	86.87	402...	95.68
329...	78.30	366...	87.11	403...	95.91
330...	78.54	367...	87.35	404...	96.15
331...	78.78	368...	87.58	405...	96.39
332...	79.02	369...	87.82	406 ..	96.63
333...	79.25	370...	88.06	407...	96.87
334...	79.49	371...	88.30	408...	97.10

$ C.
88.54
88.77
89.01
89.25
89.49
89.73
89.96
90.20
90.44
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90.92
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91.39
91.63
91.87
92.11
92.34
92.58
92.82
93.06
93.30
93.53
93.77
94.01
94.25
94.49
94.72
94.96
95.20
95.44
95.68
95.91
96.15
96.39
96.63
96.87
97.10

RE.	$ C.	RM.	$ C.	RM.	$ C
409...	97 34	446...	106.15	483...	114.95
410...	97.58	447...	106.39	484...	115.19
411...	97.82	448...	106.62	485...	115.43
412...	98.06	449...	106.86	486...	115.67
413...	98.29	450...	107.10	487...	115.91
414...	98 53	451...	107.34	488...	116.14
415...	98.77	452...	107.58	489...	116.38
416...	99.01	453...	107.81	490...	116.62
417...	99.25	454...	108.05	491...	116.86
418...	99.48	455...	108 29	492 ..	117.10
419...	99.72	456...	108.53	493...	117.33
420...	99.96	457...	108.77	494...	117 57
421...	100.20	458...	109.00	495...	117.81
422...	100.44	459...	109.24	496...	118.05
423...	100.67	460...	109.48	497...	118.29
424...	100 91	461. .	109.72	498...	118.52
425...	101.15	462...	109.96	499...	118.76
426..	101.39	463...	110.19	500...	119.00
427...	101.63	464...	110.43	501...	119.24
428 ..	101.86	465...	110.67	502...	119.48
429...	102.10	466...	110.91	503...	119.71
430...	102.34	467...	111.15	504...	119.95
431...	102.58	468...	111.38	505...	120 19
432...	102.82	469...	111.62	506...	120.43
433...	103.05	470...	111.86	507...	120.67
434...	103.29	471...	112.10	508...	120.90
435...	103.53	472...	112.34	509	121.14
436	103.77	473...	112.57	510...	121.38
437...	104 01	474...	112.81	511...	121.62
438...	104.24	475...	113.05	512...	121.86
439...	104.48	476...	113.29	513...	122.09
440...	104.72	477...	113.53	514...	122.33
441...	104.96	478	113.76	515...	122.57
442...	105.20	479...	114.00	516...	122.81
443...	105.43	480...	114.24	517...	123.05
444...	105.67	481...	114.48	518...	123.28
445...	105.91	482...	114.72	519...	123.52

RM.	$ c.	RM.	$ c.	RM.	$ c.
520...	123.76	557...	132.57	594...	141.37
521...	124.00	558...	132.80	595...	141.61
522...	124.24	559...	133.04	596...	141.85
523...	124.47	560...	133.28	597...	142.09
524...	124.71	561...	133.52	598...	142.32
525...	124.95	562...	133.76	599...	142.56
526...	125.19	563...	133.99	600...	142.80
527...	125.43	564...	134.23	601...	143.04
528...	125.66	565...	134.47	602...	143.28
529...	125.90	566...	134.71	603...	143.51
530...	126.14	567...	134.95	604...	143.75
531...	126.38	568...	135.18	605...	143.99
532...	126.62	569...	135.42	606...	144.23
533...	126.85	570...	135.66	607...	144.47
534...	127.09	571...	135.90	608...	144.70
535...	127.33	572...	136.14	609...	144.94
536...	127.57	573...	136.37	610...	145.18
537...	127.81	574...	136.61	611...	145.42
538...	128.04	575...	136.85	612...	145.66
539...	128.28	576...	137.09	613...	145.89
540...	128.52	577...	137.33	614...	146.13
541...	128.76	578...	137.56	615...	146.37
542...	129.00	579...	137.80	616...	146.61
543...	129.23	580...	138.04	617...	146.85
544...	129.47	581...	138.28	618...	147.08
545...	129.71	582...	138.52	619...	147.32
546...	129.95	583...	138.75	620...	147.56
547...	130.19	584...	138.99	621...	147.80
548...	130.42	585...	139.23	622...	148.04
549...	130.66	586...	139.47	623...	148.27
550...	130.90	587...	139.71	624...	148.51
551...	131.14	588...	139.94	625...	148.75
552...	131.38	589...	140.18	626...	148.99
553...	131.61	590...	140.42	627...	149.23
554...	131.85	591...	140.66	628...	149.46
555...	132.09	592...	140.90	629...	149.70
556...	132.33	593...	141.13	630...	149.94

RM.	$ c.	RM.	$ c.	RM.	$ c.
631...	150.18	668...	158.98	705...	167.79
632...	150.42	669...	159.22	706...	168.03
633...	150.65	670...	159.46	707...	168.27
634...	150.89	671...	159.70	708...	168.50
635...	151.13	672...	159.94	709...	168.74
636...	151.37	673...	160.17	710...	168.98
637...	151.61	674...	160.41	711...	169.22
638...	151.84	675...	160.65	712...	169.46
639...	152.08	676...	160.89	713...	169.69
640...	152.32	677...	161.13	714...	169.93
641...	152.56	678...	161.36	715...	170.17
642...	152.80	679...	161.60	716...	170.41
643...	153.03	680...	161.84	717...	170.65
644...	153.27	681...	162.08	718...	170.88
645...	153.51	682...	162.32	719...	171.12
646...	153.75	683...	162.55	720...	171.36
647...	153.99	684...	162.79	721...	171.60
648...	154.22	685...	163.03	722...	171.84
649...	154.46	686...	163.27	723...	172.07
650...	154.70	687...	163.51	724...	172.31
651...	154.94	688...	163.74	725...	172.55
652...	155.18	689...	163.98	726...	172.79
653...	155.41	690...	164.22	727...	173.03
654...	155.65	691...	164.46	728...	173.26
655...	155.89	692...	164.70	729...	173.50
656...	156.13	693...	164.93	730...	173.74
657...	156.37	694...	165.17	731...	173.98
658...	156.60	695...	165.41	732...	174.22
659...	156.84	696...	165.65	733...	174.45
660...	157.08	697...	165.89	734...	174.69
661...	157.32	698...	166.12	735...	174.93
662...	157.56	699...	166.36	736...	175.17
663...	157.79	700...	166.60	737...	175.41
664...	158.03	701...	166.84	738...	175.64
665...	158.27	702...	167.08	739...	175.88
666...	158.51	703...	167.31	740...	176.12
667...	158.75	704...	167.55	741...	176.36

RM.	$ C.	RM.	$ C.	RM.	$ C.
742...	176.60	779...	185.40	816...	194.21
743...	176.83	780...	185.64	817...	194.45
744...	177.07	781...	185.88	818...	194.68
745...	177.31	782...	186.12	819...	194.92
746...	177.55	783...	186.35	820...	195.16
747...	177.79	784...	186.59	821...	195.40
748...	178.02	785...	186.83	822...	195.64
749...	178.26	786...	187.07	823...	195.87
750...	178.50	787...	187.31	824...	196.11
751...	178.74	788...	187.54	825...	196.35
752...	178.98	789...	187.78	826...	196.59
753...	179.21	790...	188.02	827	196.83
754...	179.45	791...	188.26	828...	197.06
755...	179.69	792...	188.50	829...	197.30
756...	179 93	793...	188.73	830...	197.54
757...	180.17	794...	188.97	831...	197.78
758...	180.40	795...	189.21	832...	198.02
759...	180.64	796...	189.45	833...	198.25
760...	180.88	797...	189.69	834...	198.49
761...	181.12	798...	189.92	835...	198.73
762...	181.36	799...	190.16	836...	198.97
763...	181.59	800...	190 40	837...	199.21
764...	181.83	801...	190.64	838...	199.44
765...	182.07	802...	190.88	839...	199.68
766...	182.31	803...	191.11	840...	199.92
767...	182.55	804...	191.35	841...	200.16
768...	182.78	805...	191.59	842...	200.40
769...	183.02	806...	191.83	843...	200.63
770...	183.26	807...	192.07	844...	200.87
771...	183.50	808...	192.30	845...	201.11
772...	183.74	809...	192.54	846...	201.35
773...	183.97	810...	192.78	847...	201.59
774...	184.21	811...	193.02	848...	201.82
775...	184.45	812...	193.26	849...	202.06
776...	184.69	813...	193.49	850...	202.30
777...	184.93	814...	193.73	851...	202.54
778...	185.16	815...	193.97	852...	202.78

$ c.
94.21
94.45
94.68
94.92
95.16
95.40
95.64
95.87
96.11
96.35
96.59
96.83
97.06
97.30
97.54
97.78
98.02
98.25
98.49
98.73
98.97
99.21
99.44
99.68
99.92
00.16
00.40
00.63
00.87
01.11
01.35
01.59
01.82
02.06
02.30
02.54
02.78

RM.	$ c.	RM.	$ c.	RM.	$ c.
853...	203.01	890...	211.82	927...	220.63
854...	203.25	891...	212.06	928...	220.86
855...	203.49	892...	212.30	929...	221.10
856...	203.73	893...	212 53	930...	221 34
857...	203.97	894...	212.77	931...	221.58
858...	204.20	895...	213.01	932...	221.82
859...	204.44	896...	213.25	933...	222.05
860...	204.68	897...	213.49	934...	222.29
861...	204.92	898...	213.72	935...	222.53
862...	205.16	899...	213.96	936...	222.77
863...	205.39	900...	214.20	937...	223.01
864...	205.63	901...	214.44	938...	223.24
865...	205.87	902...	214.68	939...	223.48
866...	206.11	903...	214.91	940...	223.72
867...	206.35	904...	215.15	941...	223.96
868...	206.58	905...	215.39	942...	224.20
869...	206.82	906	215.63	943...	224.43
870...	207.06	907...	215.87	944...	224.67
871...	207.30	908...	216.10	945...	224.91
872...	207.54	909...	216.34	946...	225.15
873...	207.77	910...	216.58	947...	225.39
874...	208.01	911...	216.82	948...	225.62
875...	208.25	912...	217.06	949...	225.86
876...	208.49	913...	217.29	950...	226.10
877...	208.73	914...	217 53	951...	226.34
878...	208.96	915...	217.77	952...	226.58
879...	209.20	916...	218.01	953...	226 81
880...	209.44	917...	218.25	954...	227.05
881...	209.68	918...	218.48	955...	227.29
882	209.92	919...	218.72	956...	227.53
883...	210.15	920...	218.96	957...	227.77
884...	210.39	921...	219.20	958...	228.00
885...	210.63	922...	219.44	959...	228.24
886...	210.87	923...	219.67	960...	228.48
887...	211.11	924...	219.91	961	228.72
888...	211.34	925...	220.15	962...	228.96
889...	211.58	926...	220.39	963...	229.19

RM.	$ C.	RM.	$ C.	RM	$ C.
964 ..	229.43	983...	233.95	1100...	261.80
965...	229.67	984...	234.19	1200...	285.60
966...	229.91	985...	234.43	1300...	309.40
967..	230.15	986...	234.67	1400...	333.20
968...	230.38	987...	234.91	1500 ..	357.00
969...	230.62	988...	235.14	1600...	380.80
970 ..	230.86	989...	235.38	1700...	404.60
971...	231.10	990...	235.62	1800...	428.40
972...	231.34	991...	235.86	1900...	452.20
973...	231.57	992...	236.10	2000...	476.00
974...	231.81	993...	236.33	3000...	714.00
975...	232.05	994...	236.57	4000...	952.00
976...	232.29	995...	236.81	5000...	1190.00
977...	232.53	996...	237.05	6000...	1428.00
978...	232.76	997...	237.29	7000...	1666.00
979...	233.00	998...	237.52	8000...	1904.00
980...	233.24	999...	237.76	9000...	2142.00
981...	233.48	1000...	238.00	10000...	2380.00
982...	233.72				

Fractional Currency,=100 Pfennig equal to one Rixmark.

TABLE

SHOWING THE

CANADIAN CUSTOMS VALUES

OF THE

PRINCIPAL FOREIGN CURRENCIES.

Country.	Monetary Unit.	Standard.	Value in Dollars & Cents.
Argentine Republic	Peso	Gold & Silver	$0.96.5
Austria	Florin	Silver	.34.5
Belgium	Franc	Gold & Silver	.19.3
Bolivia	Boliviano	Silver	.69.8
Brazil	Milreis of 1000 reis	Gold	.54.6
Chili	Peso	Gold & Silver	.91.2
Cuba	Peso	Gold & Silver	.92.6
Denmark	Crown	Gold	.26.8
Ecuador	Sucre	Silver	.69.8
Egypt	Pound (100 piastres)	Gold	4.94.3
France	Franc	Gold & Silver	.19.3
German Empire	Mark	Gold	.23.8
Greece	Drachma	Gold & Silver	.19.3
Guatamala	Peso	Silver	.69.8
Hayti	Gourde	Gold & Silver	.96.5
Honduras	Peso	Silver	.69.8
India	Rupee of 16 annas	Silver	.33.2
Italy	Lira	Gold & Silver	.19.3
Japan	Yen	*Gold & Silver	.99.7 .75.2
Liberia	Dollar	Gold	1.00.
Mexico	Dollar	Silver	.76
Netherlands	Florin	Gold & Silver	.40.2
Nicaragua	Peso	Silver	.69.8
Norway	Crown	Gold	.26.8
Peru	Sol	Silver	.69.8
Portugal	Milreis of 1000 reis	Gold	1.08.
Russia	Rouble of 100 copecks	Silver	.55.8
Spain	Peseta of 100 centimes	Gold & Silver	.19.3
Sweden	Crown	Gold	.26.8
Switzerland	Franc	Gold & Silver	.19.3
Tripoli	Mahbab of 20 piastres	Silver	.62.9
Turkey	Piastre	Gold	.04.4
United States of Columbia	Peso	Silver	.69.8
Venezuela	Bolivar	Silver	.14.0

*Gold, the nominal Standard. Silver, practically the Standard.

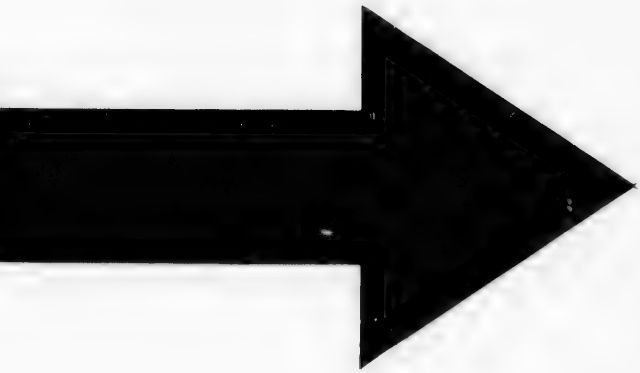
THE VALUE OF FRANCS IN ENGLISH MONEY.

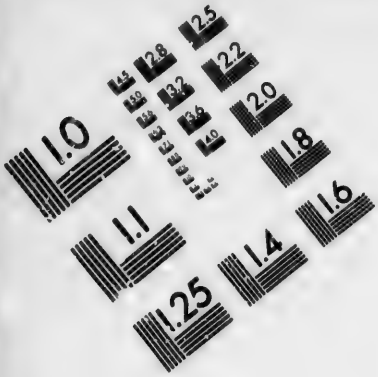
Valeur des Francs en Monnaie Anglaise.

Fr. Cts.		£	s.	d.	Fr. Cts.		£	s.	d.
. 5	=	..	..	½	1 70	=	..	1	4⅜
. 10	"	..	..	1	1 75	"	..	1	4¾
. 15	"	..	..	1½	1 80	"	..	1	5¼
. 20	"	..	..	1⅞	1 90	"	..	1	6¼
. 25	"	..	..	2⅜	2 ..	"	..	1	7⅛
. 30	"	..	..	2⅞	2 10	"	..	1	8⅛
. 35	"	..	..	3⅜	2 20	"	..	1	9⅛
. 40	"	..	..	3⅞	2 25	"	..	1	9⅝
. 45	"	..	..	4⅜	2 30	"	..	1	10⅛
. 50	"	..	..	4¾	2 40	"	..	1	11
. 55	"	..	..	5¼	**2 50**	"	..	**2**	..
. 60	"	..	..	5¾	2 60	"	..	2	1
. 65	"	..	..	6¼	2 70	"	..	2	1⅞
. 70	"	..	..	6¾	2 75	"	..	2	2⅜
. 75	"	..	..	7¼	2 80	"	..	2	2⅞
. 80	"	..	..	7⅝	2 90	"	..	2	3⅞
. 85	"	..	..	8⅛	3 ..	"	..	2	4¾
. 90	"	..	..	8⅝	3 10	"	..	2	5¾
. 95	"	..	..	9⅛	3 20	"	..	2	6¾
1 ..	"	..	..	9⅝	3 25	"	..	2	7¼
1 10	"	..	..	10½	3 30	"	..	2	7⅝
1 20	"	..	..	11½	3 40	"	..	2	8⅝
1 25	"	.	**1**	..	3 50	"	..	2	9⅝
1 30	"	..	1	½	3 60	"	..	2	10½
1 40	"	..	1	1½	3 70	"	..	2	11½
1 50	"	..	1	2⅜	**3 75**	"	..	**3**	..
1 60	"	..	1	3⅜	3 80	"	..	3	..½

Fr. Cts.		£	s.	d.
3 90	=	..	3	1½
4 ..	"	..	3	2⅜
4 10	"	..	3	3⅜
4 20	"	..	3	4⅜
4 25		..	3	4¾
4 30	"	..	3	5¼
4 40	"	..	3	6¼
4 50	"	..	3	7⅛
4 60	"	..	3	8⅛
4 70	"	..	3	9⅛
4 75	"	..	3	9⅝
4 80	"	..	3	10⅛
4 90	"	..	3	11
5 ..	"	..	**4**	..
5 10	"	..	4	1
5 20	"	..	4	1⅞
5 25	"	..	4	2⅜
5 30	"	..	4	2⅞
5 40	"	..	4	3⅞
5 50	"	..	4	4¾
5 60	"	..	4	5¾
5 70	"	..	4	6¾
5 75	"	..	4	7¼
5 80	"	..	4	7⅝
5 90	"	..	4	8⅝
6 ..	"	..	4	9⅝
6 10	"	..	4	10½
6 20	"	..	4	11½
6 25	"	..	**5**	..
6 30	"	..	5	..½

Fr. Cts.		£	s.	d.
6 40	=	..	5	1½
6 50	"	..	5	2⅜
6 60	"	..	5	3⅜
6 70	"	..	5	4⅜
6 75	"	..	5	4¾
6 80	"	..	5	5¼
6 90	"	..	5	6¼
7 ..	"	..	5	7⅛
7 10	"	..	5	8⅛
7 20	"	..	5	9⅛
7 25	"	..	5	9⅝
7 30	"	..	5	10⅛
7 40	"	..	5	11
7 50	"	..	**6**	..
7 60	"	..	6	1
7 70	"	..	6	1⅞
7 75	"	..	6	2⅜
7 80	"	..	6	2⅞
7 90	"	..	6	3⅞
8 ..	"	..	6	4¾
8 10	"	..	6	5¾
8 20	"	..	6	6¾
8 25	"	..	6	7¼
8 30	"	..	6	7⅝
8 40	"	..	6	8⅝
8 50	"	..	6	9⅝
8 60	"	..	6	10½
8 70	"	..	6	11½
8 75	"	..	**7**	..
8 80	"	..	7	..½





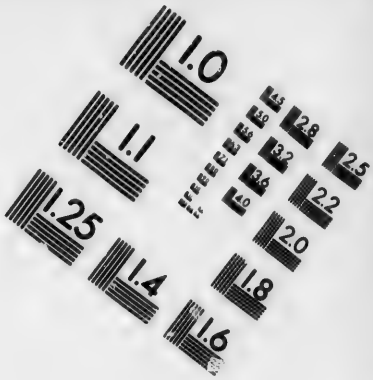
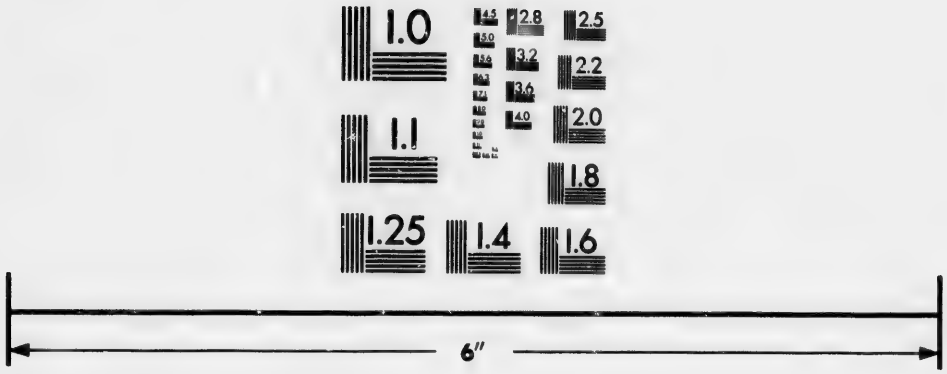
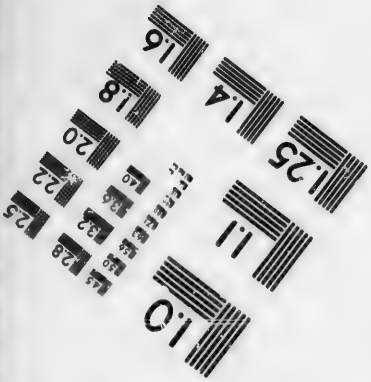
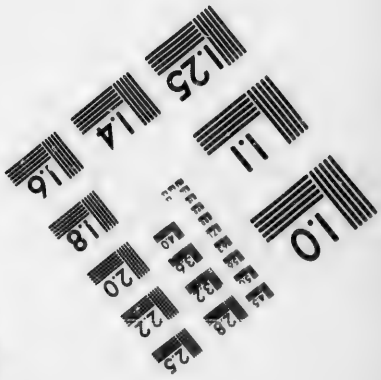


IMAGE EVALUATION
TEST TARGET (MT-3)







Photographic
Sciences
Corporation

23 WEST MAIN STREET
WEBSTER, N.Y. 14580
(716) 872-4503

2.5
2.2
2.0
1.8
1.0

Fr.	Cts.		£	s.	d.
8	90	=	..	7	1½
9	..	"	..	7	2⅜
9	10	"	..	7	3⅜
9	20	"	..	7	4⅜
9	25	"	..	7	4¾
9	30	"	..	7	5¼
9	40	"	..	7	6¼
9	50	"	..	7	7⅛
9	60	"	..	7	8⅛
9	70	"	..	7	9⅛
9	75	"	..	7	9⅝
9	80	"	..	7	10⅛
9	90	"	..	7	11
10	..	"	..	**8**	..
11	..	"	..	8	9½
11	**25**	"	..	**9**	..
12	..	"	..	9	7¼
12	**50**	"	..	**10**	..
13	..	"	..	10	4¾
13	75	"	..	11	..
14	..	"	..	11	2½
15	..	"	..	12	..
16	..	"	..	12	9½
16	25	"	.	13	..
17	..	"	..	13	7¼
17	50	"	..	14	..
18	..	"	..	14	4¾
18	**75**	"	..	**15**	..
19	..	"	..	15	2½
20	..	"	..	16	..

Fr.	Cts.		£	s.	d.
21	..	=	..	16	9½
21	25	"	..	17	..
22	..	"	..	17	7¼
22	50	"	..	18	..
23	..	"	..	18	4¾
23	75	"	..	19	..
24	..	"	..	19	2½
25	..	"	**1**	..	..
26	..	"	1	..	9½
27	..	"	1	1	7¼
28	..	"	1	2	4¾
29	..	"	1	3	2½
30	..	"	1	4	..
31	..	"	1	4	9½
32	..	"	1	5	7¼
33	..	"	1	6	4¾
34	..	"	1	7	2½
35	..	"	1	8	..
36	..	"	1	8	9½
37	..	"	1	9	7¼
38	..	"	1	10	4¾
39	..	"	1	11	2½
40	..	"	1	12	..
41	..	"	1	12	9½
42	..	"	1	13	7¼
43	..	"	1	14	4¾
44	..	"	1	15	2½
45	..	"	1	16	..
46	..	"	1	16	9½
47	..	"	1	17	7¼

Fr.		£	s.	d.
48	=	1	18	4¾
49	"	1	19	2½
50	"	**2**	..	..
51	"	2	..	9½
52	"	2	1	7¼
53	"	2	2	4¾
54	"	2	3	2¼
55	"	2	4	..
56	"	2	4	9½
57	"	2	5	7¼
58	"	2	6	4¾
59	"	2	7	2½
60	"	2	8	..
61	"	2	8	9½
62	"	2	9	7¼
63	"	2	10	4¾
64	"	2	11	2½
65	"	2	12	..
66	"	2	12	9½
67	"	2	13	7¼
68	"	2	14	4¾
69	"	2	15	2½
70	"	2	16	..
71	"	2	16	9½
72	"	2	17	7¼
73	"	2	18	4¾
74	"	2	19	2½
75	"	**3**	..	..
76	"	3	..	9½
77	"	3	1	7¼

Fr.		£	s.	d.
78	=	3	2	4¾
79	"	3	3	2½
80	"	3	4	..
81	"	3	4	9½
82	"	3	5	7¼
83	"	3	6	4¾
84	"	3	7	2½
85	"	3	8	..
86	"	3	8	9½
87	"	3	9	7¼
88	"	3	10	4¾
89	"	3	11	2½
90	"	3	12	..
91	"	3	12	9½
92	"	3	13	7¼
93	"	3	14	4¾
94	"	3	15	2½
95	"	3	16	..
96	"	3	16	9½
97	"	3	17	7¼
98	"	3	18	4¾
99	"	3	19	2½
100	"	**4**	..	..
150	"	6	..	..
200	"	8	..	..
250	"	10	..	..
300	"	12	..	..
350	"	14	..	..
400	"	16	..	..
450	"	18	..	..

Fr.		£	s.	d.	Fr.		£	s.	d.
500	=	20	..	..	3500	=	140	..	..
550	"	22	..	..	4000	"	160	..	..
600	"	24	..	..	4500	"	180	..	..
650	"	26	..	..	5000	"	200	..	..
700	"	28	..	..	5500	"	220	..	..
750	"	30	..	..	6000	"	240	..	..
800	"	32	..	..	6500	"	260	..	..
850	"	34	..	..	7000	"	280	..	..
900	"	36	..	..	7500	"	300	..	..
950	"	38	..	..	8000	"	320	..	..
1000	"	40	..	..	8500	"	340	..	..
1500	"	60	..	..	9000	"	360	..	..
2000	"	80	..	..	9500	"	380	..	..
2500	"	100	..	..	10000	"	400	..	..
3000	"	120	..	..	**20000**	"	**800**	..	..